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The Solicitors Journal.

LONDON, FEBRUARY 28, 1885.

CURRENT TOPICS.

MR. J. H. DART, the eminent conveyancer, and MR. CECIL H. RUSSELL, of the chancery bar, have been elected benchers of Lincoln's-inn. This is the first instance in recent times of any members of the junior bar being invited to the bench of this Inn.

WE ARE INFORMED that, in consequence of inaccuracies and omissions which have been discovered in the list of barristers contained in the Calendar for 1885, recently published by the Incorporated Law Society, the council have decided to issue a corrected list, and supply it to all subscribers, free of expense, as soon as possible.

THE VOLUME to which the above intimation refers is a great disappointment. It contains much new and undoubtedly valuable matter, but the effect as a whole is marred by a very regrettable want of intelligent editing and collation. The announced intention of the council with regard to the list of barristers disarms criticism of that part of the book, but, although the inaccuracies in that list dwarf any other shortcomings, there are other portions of the work by no means free from error. Much patient labour must be bestowed upon the book before it can be regarded seriously as a competitor of the existing law directories, and we are disposed to question very much the wisdom of including under one cover the permanent matter identified with the society's own history and internal affairs, and a law directory which needs annual revision and republication as a matter of course.

WE PRINT elsewhere a letter from MESSRS. FRESHFIELDS & WILLIAMS, containing a most timely and useful reminder that the stop effected by affidavit and duplicate notice served on a company under R. S. C., April, 1880, rule 26, remains in force for five years only from the day of service; that there now exists no provision for renewal of notice; and therefore that, in order to keep up after five years a stop placed on stock between the 6th of April, 1880, and the 24th of October, 1883, a fresh affidavit and duplicate notice must be issued and served.

REFERRING to the remarks we made some time since (*ante*, p. 141) on the subject of paying money into court, and to the form of the receipt, which is founded on the request to pay in, it is satisfactory to note that the defect to which we drew attention has since been remedied. The form of request has now been amended so as to show the name of the party on whose behalf the money is paid in.

SO FAR AS is hitherto known, the result of the recent assizes has been to show the limited operation of ord. 36, r. 22b. (R. S. C., October, 1884), as to the trial of chancery actions at assizes. Excluding Liverpool and Manchester, we have not yet heard of more than one order being drawn up in a chancery case entered in the district registry for trial at assizes under this rule.

MR. JUSTICE PEARSON has been compelled to abandon his intention (on which we commented last week) of having the town and

country cases for trial before him placed alternately in the paper of each day. The fact is that, contrary to expectation, the country cases are found to be so predominant in number, that if the course intended had been adopted, in a very short time the London cases, right down to the bottom of the list, would have been heard, and none but country cases left.

THERE ARE not many men in the House of Commons with a higher reputation for soundness of judgment in, and experience of, legal affairs, or less likely to make hasty and unjust reflections on judicial decisions, than MR. GREGORY, M.P. And this is what he told the House on Wednesday last, with reference to the subject we discussed last week:—

"He had a great respect for the judges, but there were few men more ignorant of the ordinary transactions of life; and the ordinary affairs of life could not be carried on according to the rules which they laid down—such, for instance, as many of the rules relating to trustees."

The unfortunate part of the matter is that, although we have a final tribunal pre-eminently distinguished by the practical and common-sense nature of its decisions, it is very seldom, indeed, that it has an opportunity of reviewing the decisions of judges of first instance as to the liability of trustees.

ON THE RECOMMENDATION of the Officers' and Clerks' Committee, the Court of Common Council, on Thursday last, resolved that the salary of the City Solicitor shall be £1,500 a year, instead of £2,000 a year—the stipend which the late Sir THOMAS NELSON received. We believe, however, that there is a considerable and growing feeling among many leading members of the corporation against the reduction of salary, and it is not very rash to hazard the conjecture that if a thoroughly efficient man is appointed, he will be speedily advanced to the former stipend. This, however, is a mere surmise. Looking at the matter from an outside point of view, we are disposed to think that the reduction is a mistake. The present is not an opportune time for any step tending towards a less efficient representation of the corporation in the important negotiations and business which fall to the lot of the City Solicitor, and a reduction of the salary necessarily tends in this direction. The qualifications for the post are not merely legal knowledge and intellectual power, but also tact, judgment, experience, and knowledge of human nature—a combination of qualities which are tolerably certain to have led their possessor to a successful professional career, which he will not relinquish except for an adequate inducement in the shape of salary.

WRITING SOME WEEKS ago on the growth of the "party in person" nuisance, we remarked that "it seems almost needless to point out that a party in person ought, at least, to have no more latitude than a party appearing by counsel, either in the numerous steps of procedure in which he is likely to slip, or in the calling, examination, and cross-examination of witnesses." The learned Master of the Rolls has taken occasion, this week, to enforce this doctrine with his usual terse vigour. In a case of *MacDougall v. Copestate* he said that "cases were now frequently conducted by litigants in person, who did not understand what they were about, and made all kinds of mistakes, blundering from step to step. They then wanted relief, and so to keep up long and expensive litigation against other parties who, by reason of the present system of costs, were sure to be the losers in the end. In such cases it was impossible to do justice to one side if justice was to be done to the other. The time had come when the court could not show greater indulgence, either at the actual hearing or in the mode of procedure, to litigants appearing in person than to those

who appear by counsel." We may, perhaps, venture to add that nothing is needed but a little firmness on the part of the judges to put an end to the recent inordinate development of the "party in person."

EITHER BY REDISTRIBUTION of the duties of officials, or by re-arrangement of the business, some remedy may be afforded for the present block in the Chancery Chambers; though, even as to this, it is a fact, never denied but too often forgotten, that you cannot get more than a limited amount of work out of a limited body of officials, however active they may be and however well organized their work may be. But what is to be done for the relief of the suitor who wants to reach chambers, but cannot get through the portals of the court? The throng of cases waiting for hearing continues almost undiminished. The Chancery Division began last Michaelmas Sittings with 842 cases, and at the commencement of the present sittings there were 779 cases in the lists. How long it takes for a case to reach a hearing may be judged from the fact that the first case in the list recently transferred to Mr. Justice NORTH had been ready and waiting for trial since the 29th of January, 1884. The only effectual remedy for this state of things is an increase in what we may call the "hearing power" of the Chancery Division, but there are strong objections in high places to creating new judgements. What objection, however, can there be to taking advantage of the services of a judicial officer, formerly an eminent member of the Chancery Bar, whose present duties, we imagine, are of a very light description? In the legal member of the Railway Commission we have a lawyer pre-eminently fitted, both in respect of ability, learning, and training, for the work of the Chancery Bench. Why cannot the Railway Commission be brought to Lincoln's-inn, and the vacant time of the legal commissioner be employed in trying either cases from the general lists of the Chancery Division or a special class of business such as winding-up cases? All that would be necessary for the combination of the two duties would be that the few cases coming before the Railway Commissioners should be put first in the day's paper, so as to enable them to be heard before all three commissioners.

SUITS OF THE NATURE of that which has been occupying the Divorce Division, and filling the newspapers, are very uncommon; and, indeed, there appears, since the establishment of the Divorce Court, to have been only one reported case which has raised the question of declaring a marriage void on the ground of the insanity of one of the contracting parties. The case of *Hancock (falsely called Peaty) v. Peaty* (15 W. R. 719, L. R. 1 P. & D. 335) involved the curious feature that the suit was brought on behalf of a wife, whose brother sued as her guardian, for a declaration of the nullity of her marriage by reason of her insanity at the date of its celebration. During the progress of the suit it was alleged that the petitioner had recovered her mental faculties, and Lord PENZANCE declined to pronounce a decree at the instance of the guardian until satisfied that she was still incapacitated. He, however, expressed himself as satisfied that insanity at the date of the marriage had been proved. With regard to the rule of law governing such cases, he referred to *Turner v. Myers* (1 Cons. Rep. 414), where Lord STOWELL observed that "marriage is a civil contract, and, like all civil contracts, will be invalidated by the want of consent of capable persons"; and he added that, in his own opinion, "if any contract more than another is capable of being invalidated on the ground of the insanity of either of the contracting parties, it should be the contract of marriage—an act by which the parties bind their property and their persons for the rest of their lives." He declined to lay down any general rule as to the degree of sanity which would suffice to render a marriage valid, the question being one "of health or disease of mind," so that, if the party's mind is proved to have been diseased, "the court has no means of gauging the extent of the derangement consequent upon that disease, or affirming the limits within which the disease might operate to obscure or divert the mental power." It is to be noticed that Lord PENZANCE incidentally referred to the considerations which would have arisen if the question of the wife's insanity had been raised in a suit by the husband:—"It may well be that cases might occur in which the husband should be shown to have entered into the marriage contract with a full knowledge that the woman he was taking as his

wife was insane; and in such a case it might be doubted whether he would not be estopped from coming into this or any other court to disaffirm his own act, and allege her to be insane whom, with a knowledge of all the facts, he had treated as sane, and capable of contracting marriage."

THE ANNOUNCEMENTS made by Mr. Justice CHITTY on the occasion of the hearing of the case of *Doble v. Manley* (*ante*, p. 257), and by Mr. Justice KAY in *Davies v. Manley* (*ante*, p. 274), appear in a great measure to set at rest a question which has been for some time engaging the attention of those concerned for plaintiffs in foreclosure actions. In *Platt v. Mendel* (32 W. R. 918, L. R. 27 Ch. D. 246) Mr. Justice CHITTY, in effect, decided that where in a foreclosure action none of the defendants either delivers a defence or appears at the bar, there should be only one time for all of them to redeem, but until *Doble v. Manley* there has not been a general judicial acquiescence in this practice publicly announced. In the case last referred to Mr. Justice CHITTY stated, with the concurrence of Mr. Justice KAY and Mr. Justice PEARSON, that in future in foreclosure actions, whether the plaintiff states that subsequent mortgagees "are entitled," or that they "claim to be entitled," if such mortgagees do not appear, one time for all the defendants to redeem will be given, and successive redemptions will not be granted; but that when any defendant claiming a charge appears at the bar and asks to have successive periods fixed, the court will consider whether he is entitled to that relief. There are two points in this rule which should be definitely cleared up. First, is it to be presumed that when some defendants enter an appearance and others do not, there will be the usual successive redemptions and foreclosures as to all the defendants? Secondly, if a defendant, a puisne incumbrancer, enters an appearance, and delivers a defence confirming the plaintiff's statement that he has an incumbrance, but does not appear by counsel at the hearing, will there be one time given to him and the mortgagee to redeem, or will there be given successive opportunities to redeem?

A HIGHLY STATISTICAL correspondent has been moved by the discussion in the House of Lords on the question of appointing a public executioner to favour us with a variety of grim figures relating to the probable amount of that functionary's professional duties. He says that "the average number of executions during the last twenty years has been less than 13 a year. During that time there have been 494 persons condemned to death, of whom 249 were executed, and 18 sent to Broadmoor as insane. So that, roughly speaking, one-half only of those condemned are, in the result, executed. The largest number hanged in one year was 22, which happened twice—that is, in the years 1876 and 1877, and the smallest number was 4, in 1871." It would seem that the prospects of the proposed public hangman are not very brilliant.

At the Greenwich Police Court on Monday, Henry Charles Doman, solicitor's clerk, appeared to an adjourned summons, at the instance of Isaac Fowler, florist, of Lee, for falsely representing himself to be a solicitor. The facts as stated at the previous hearing were given (*ante*, p. 271). After hearing the evidence Mr. Balguy dismissed the summons.

The Attorney-General, writing to a correspondent at Manchester, says that the provisions in the Municipal Elections Corrupt Practices Act, which prohibit the holding of meetings in public-houses and clubs, apply to local board elections in urban sanitary districts, but not elsewhere. Treating and the payment of canvassers (whether electors or not) are illegal at local board, no less than at municipal, elections. The section requiring Bills to bear on their face the printer's name applies to local board elections. No election agent need be appointed at any election to which the Act applies, and, in the case of local board elections, no return of expenses is required from candidates. The restrictions imposed by the Act on the number of committee rooms and clerks apply to local board elections, and the penalties for infringing any of the provisions applying to such elections are the same as in municipal elections. It should be further borne in mind, Sir Henry James says, that the fabrication of voting papers, and the other offences in connection with local board elections described in rule 69, schedule 2, of the Public Health Act, 1875, will henceforth be deemed to be "illegal practices" within the meaning of the Municipal Elections Act.

SUMS LENT FOR A SPECIFIC PURPOSE.

ANY of our readers who desires anything in the shape of a confirmation of our recent remarks to the effect that the court's fine-spun sentiments of equity are in some danger of producing more mischief than they avert, may turn to the report of the case of *Gibert v. Gonard* (33 W. R. 302). In that case the defendant was the trustee of a bankrupt, and it appears that the bankrupt, some time before his bankruptcy, had desired to purchase a certain estate for the sum of £14,000; and that, having only £10,000 of his own, he applied to the plaintiff to lend him the remaining £4,000. This the plaintiff did, upon the understanding that the money would be applied in discharge of the purchase-money above referred to. The "intending bankrupt," as we may style him, did not apply the money in the manner agreed upon, but paid it into his own banking account, thereby mixing it with his own moneys; which latter, however, seem only to have amounted to about £20. He proceeded to draw sundry cheques against his account, and had in this way drawn out about £200 of the mingled moneys when his career was arrested by the Bankruptcy Court. Under these circumstances, the plaintiff contended that, inasmuch as the £200 which had been drawn out since the £4,000 had been paid in largely exceeded the amount which had then been standing to the credit of the account, it followed that the balance of about £3,800 must all be made up of his £4,000; and he claimed that this should be returned to him in full, upon the ground (if we rightly understand his contention) that it had been intrusted to the bankrupt only for a specific purpose, and that the non-application of the money to that specific purpose constituted a breach of trust, which sufficed to destroy the *prima facie* claim of the defendant, as the bankrupt's trustee, to take the money standing to his credit with his banker. Mr. Justice North acceded to this contention, and gave judgment for the plaintiff accordingly.

If the question were only whether the rule of law implied in this decision is, politically or commercially, a good and desirable rule of law, we might perhaps be ready to admit that there is something to be said in its favour. But when the learned judge emphatically assures us that the rule in question is an old and well-recognized principle, and that he "is not in the slightest degree extending the law" by his decision, we must humbly beg leave to express some surprise that anybody should be found to hold such an opinion. And as borrowing money under some promise or understanding that it is to be applied in a specified way, is a not uncommon practice, and as such promises or understandings are not unfrequently intended rather as lures to bring the cash into the hands of the borrower, than as accurate forecasts of his future conduct, we might anticipate that a large crop of similar claims against trustees in bankruptcy would be likely to arise from the present decision. But this expectation is qualified by a doubt, whether many people will be bold enough to rely upon it. We should certainly counsel anyone with whom our words have any weight, to regard it with considerable suspicion.

"It is very well known now," said the learned judge, "that if one person makes a payment to another for a certain purpose, and that person takes the money knowing that it is for that purpose, he must apply it to the purpose for which it was given." But here we must humbly beg leave to draw a little distinction. We readily admit it to be very well known that if a person receives money knowing it to be "trust money" in the common meaning of the term—that is, if he receives from a trustee money which he knows that the trustee holds as a trustee—he will hold the money subject to the trusts to which it would have been subject if it had remained in the hands of the original trustee. We also admit it to be very well known that if one person pays money to another, to be employed in some specific purpose *to or for the use of the person who paid the money*, this amounts to a trust in the latter person's favour, and constitutes the recipient trustee, and enables the person paying the money, as being the *cestui que trust*, to follow the money, or its ascertained investments, into the hands of his trustee. But we cannot admit it ever to have been at all well known that when a man borrows money to be applied *to or for his own use*, he becomes a trustee of that money merely because he states the particular use which he intends to make of it.

It is curious and instructive to observe how completely this

simple distinction disposes of the cases which were cited on behalf of the plaintiff, and upon which we suppose that the learned judge (who cited no cases himself) must have relied for his decision. In *Taylor v. Plumer* (3 M. & S. 562) a customer had intrusted to a broker a sum of about £40,000, to be applied in buying specified securities *for the customer*; and the customer, in accordance with what we have above laid down, was held to be entitled to the securities as against the broker's assignees in bankruptcy. In *Ex parte Cooke, In re Strachan* (25 W. R. 171, L. R. 4 Ch. D. 123), a broker was employed by a trustee to sell certain Consols which the broker knew to be trust property; and (quite in accordance with our principle above stated) it was held that the proceeds of the Consols were bound by the trust, even after the liquidation of the broker, and as against his trustee. In *re The West of England Bank, Ex parte Dale & Co.* (27 W. R. 815, L. R. 11 Ch. D. 772), has been expressly disapproved of by the Court of Appeal in *In re Hallett's Estate, Knatchbull v. Hallett* (28 W. R. 732, L. R. 13 Ch. D. 696), and, therefore, we do not cite it. But, whatever its authority, it cannot possibly lend any countenance to the principle laid down by Mr. Justice North, because the money which was there in dispute was held to be part of the general assets of the bankrupt, and not to be capable of the peculiar kind of "earmarking" for which he contended. In the case last cited, *In re Hallett's Estate*, a trustee had paid trust moneys into his own banking account; and (since he must necessarily have known of the trust) the trust moneys were allowed to be "followed" so far as they could be distinguished. And lastly, in *Harris v. Truman* (30 W. R. 135, 533, L. R. 9 Q. B. D. 264) certain barley, which had been bought by a maltster specifically for a customer, was held—chiefly by reason of a notorious trade custom, by which maltsters are not usually the actual owners of the malt in their hands—not to pass to the maltster's trustee in bankruptcy. What do we find in any of these cases to countenance the extraordinary proposition that, if a man borrows money, he becomes an express trustee merely because he says that he intends to apply it *to his own use* in a particular manner?

Two cases were cited on behalf of the defendant, which we cannot help thinking deserved more attention than they appear to have received. It is, to use the language of the learned judge, "very well known now," that if a merchant deposits moneys with his banker, for the specific purpose of meeting bills drawn upon the banker by the merchant and accepted by the banker, such moneys become the mere property of the banker and pass to his trustee, in case he should become bankrupt before the bills fall due. This, at least, has been twice decided by the Court of Appeal (*In re Gothenburg Commercial Company*, 29 W. R. 358; *Ex parte Broad, In re Neck*, 32 W. R. 912). We feel sure that Mr. Justice North did not intend to overrule these decisions; but we are quite unable to see in what way they can stand along with his own.

The last two cases show, that the doctrine of "earmarking" and "following funds," so far from being true in the enormous extension of it which is implied in Mr. Justice North's decision, is not, without some further words of qualification, true even in the degree in which we have above admitted it to be true. We said, that if one person pays money to another, to be employed in some specific purpose *to or for the use of the person who pays the money*, this constitutes the receiver of the money a trustee so far as to enable the payer of the money to "follow" it, or its proceeds, in the receiver's hands. This, no doubt, represents the general rule. But it is clear that, in the opinion of the Court of Appeal, even this proposition requires some explanation, and that the appropriation of money to meet current bills of exchange drawn by the person paying the money is not a "specific purpose *to or for the use of*" that person, in the sense which is required by the rule. This is a distinction which must be noted. But we think we may venture to affirm that, until Mr. Justice North's decision in *Gibert v. Gonard*, there existed no case in which a person, who had received money to be employed *to or for his own use*, was held to be a trustee for somebody else.

The Attorney-General has given notice of his intention to introduce a Bill to assimilate the law affecting the registration of occupation voters in counties and boroughs, and for other purposes; a Bill to relieve municipal voters from being disqualified in consequence of letting their dwelling-houses for short periods; and a Bill to amend the law of evidence in criminal cases.

THE ORGANIZATION OF A SOLICITOR'S OFFICE.

I. ORGANIZATION GENERALLY.

18.—THE SOLICITOR'S COSTS (*concluded*).

We reserved for this article such matters appertaining to the solicitor's costs as lie outside the beaten track of an ordinary detailed bill of costs for work and labour done.

Foremost among the exceptions to the general rule will manifestly be those conveyancing transactions for which the solicitor is now remunerated by a statutory scale, unless before undertaking the business he signifies by notice his desire to the contrary. If he does give such a notice, his bill of costs will fall within the observations which we have already made. If he does not, the question at once suggests itself as to how far it is desirable for him to record the successive steps taken in the business. Regarded purely from a money point of view, this question admits of a very simple answer. He will meet all the exigencies of the case by recording such disbursements as do not fall within the scale charge, so as to add them to that charge when he comes to render his account. As the law declares with regard to certain matters that for a given piece of business a solicitor is to receive a fixed sum, whether, as it turns out, he has much or little to do for the money, it follows that his pocket will neither gain nor suffer to the extent of a shilling by the view which he may happen to entertain as to the desirability or otherwise of preserving a detailed history of what has taken place in the matter from day to day, in the same, or approximately the same, mode as would be necessary to enable him to reap the fruits of his labour in cases not falling within the statutory scale. The only qualification to this simple proposition is that the statutory scale applies only to transactions carried through to the end, so that if for any reason a sale or purchase or lease is abandoned, perhaps at an advanced stage, and the solicitor has totally disregarded to keep alive the materials from which an ordinary bill of costs may be framed, he will, on the one hand, not have earned the statutory charge, and, on the other hand, may be placed at a difficulty in making out a bill on the other principle for what he has actually done.

There are, however, other considerations involved which are, no doubt, more or less matters of taste and fancy, and would strike different minds in different ways. First, it is to be borne in mind that the entries which ultimately represent from one point of view a bill of costs contain from another point of view what may be important chapters of history as to the transaction to which they relate, and their preservation in a written form *may* at some future time save an infinity of trouble to the solicitor or the client, or both, as the case may be. Whether it be the record of a fact communicated, a doubtful point cleared up, a determination taken, or an agreement arrived at, the *litera scripta*, where it exists, will come to the relief of faded recollection and clear the mists away. But then it must be conceded that this is a matter of degree. In a great many cases—perhaps the large majority—the written entries never see the light again after the business is concluded, or, where they do see it, serve any purpose that would not be answered with almost the same facility by papers in the matter. Ought the solicitor, then, to give time and trouble to the making and preservation of entries where he has no monetary object to gain, and is only securing a problematical advantage to himself or someone else at some unknown future date? To us it appears that common sense supplies a reasonably clear rule of conduct. If the business is, to the best of his judgment, of a plain, straightforward nature, and the papers tell their own story, so far as it can ever be necessary that they should, then he may well please himself as to the limits within which he will confine his record of it. But if it presents features of magnitude or complication, or from its nature there is a probability that it may stretch over a long period of time, or it may form a model by which to be guided in other instances of the same class—whenever, in short, there is a substantial reason for attributing an accurate note of the steps taken a value distinct from the solicitor's remuneration, then he should not be dissuaded from taking that note by the mere fact that he gains no money by it; and if he neglects it he will be falling short of his duty to his client, and will very possibly also be laying by much future discomfort for himself.

From the solicitor's own immediate present point of view also there are one or two minor observations to be made. It may be doubted, for instance, whether a solicitor who desires to take careful stock of the daily work done, not only by himself but by those in his employment, is wise to allow day after day to go by and leave behind no written trace of what has been actually done in a given matter, merely because it is to be ultimately paid for "in the lump." Such a plan is calculated to introduce an element of uncertainty, an unknown quantity, as it were, into the data on which he has been accustomed to rely in regulating the work of his office. Again, it

may be advantageous to a solicitor whose work lies to a considerable extent in the particular groove to which the statutory scale applies to have the means of comparing his position under the one system of payment and the other, and so to form a sound conclusion as to whether—if as between himself and his clients he is really free in fact as well as in law to exercise the choice—he will or will not elect to accept the scale.

On the whole, our own view gravitates rather in the direction of not lightly abandoning with the monetary results of the bill of costs, as formerly delivered, all the materials except actual disbursements of which it was composed, where the solicitor is to be paid by scale, but to exercise at least a careful discrimination, and to bear in mind that the solicitor's records of words spoken and acts done possess, in many cases, both to his client and himself, a value in nowise measured accurately by the scales in which the bill of costs is weighed only against its sum total.

We are fortified in the opinions which we have expressed by having found them to be substantially in harmony with those of many experienced practitioners both in London and the provinces, whose views we have been at some pains to ascertain.

Our observations as to statutory scale charges have of course precisely similar application to the many cases in which a bargain is made between solicitor and client that the former shall do a certain piece of business, or class of business, or all or some of that client's business for a certain period, at an agreed rate of remuneration; and we mention this very common species of bargain only as enlarging the area to which we have thus far confined ourselves, and thus emphasizing the practical importance of possessing clear and definite ideas as to the true course to adopt where a decision has to be taken on the point with which we have been dealing.

We will now address a few observations to the subject of 'party and party' costs. Apart from the client's obligation to remunerate his solicitor for professional work in accordance with metes and bounds prescribed by law, and equally binding on both parties, or with some bargain struck between them, there are many cases, both of a contentious and non-contentious character, but principally the latter, in which the solicitor is paid, within the limits which embrace 'party and party' costs, by some third party. It is not to our present purpose to review the well-worn arguments for and against the principle of 'party and party' costs. To the layman who, on emerging triumphantly from litigation forced on him by his antagonist, and awarded in his favour, with costs, receives a heavy bill from his solicitor for 'extra costs,' it will ever represent an insoluble mystery and amazing contradiction of terms. To the lawyer it is a fruitful source of weariness and vexation of spirit, more particularly in his relations with his client. But, putting aside the why and wherefore, there remains the fact that this system of party and party costs exists, and that the solicitor has to grapple with this as with various other disagreeable incidents which cross his path.

It appears to us that the first principle to be borne in mind in connection with a party and party bill of costs is, that, until at least it has been actually adjusted and paid, it should be regarded as something totally foreign to the solicitor's bill against his client—as much so as if it were a pleading or brief in an action. The materials for preparing it should indeed be derived from the draft bill against the client, but that does not affect the spirit of our observation. The party and party bill is prepared for purposes of taxation, or, at all events, of criticism from the solicitor of a third party, and is liable to undergo a rueful process of amputation before it comes out of that ordeal; and, again, there is a melancholy possibility that the third party may never pay it after all. In the interval it is in the nature of a step taken on behalf of the client, in whose interest it is prepared and supported, and not until it is finally adjusted and paid should it become an element for consideration in the settlement of the solicitor's own bill against his client, or an item of credit where that bill has meanwhile been wholly or partially discharged. Departure from this principle is apt to occasion great confusion and uncertainty in the solicitor's internal arrangements, and there is no real difficulty in adhering to it, when once it has been firmly laid hold of. If the draft bill against the client has been kept up in the manner which we have advocated in previous articles, the items which should represent the contents of a party and party bill can readily be copied from it by a clerk, possessing the most moderate intelligence, if guided by the direction of a principal or managing clerk as to what classes of item are and are not to be brought into the draft of the party and party bill; and the latter can then be settled with little difficulty for the purpose in view, whether it be the pruning knife of the taxing master, or the scrutiny of an opposing solicitor. And it may be admitted as to party and party bills that, from the nature of their limits, an experienced principal or clerk will be able to prepare one with little aid beyond the papers in the matter, though we have no admiration of a system which necessitates that method of compiling even this class of bill.

The other reflection to which the mention of party and party bills gives rise is one which we make with some reluctance, but in all sincerity of purpose. We cannot but hold the opinion—and we know

it to be shared by officials of the court eminently capable of expressing a judgment on the point—that many practitioners display, or, from want of a proper system of supervision, allow their clerks to display for them, and in their names, a surprising ignorance of the elementary principles of party and party costs. It is unquestionably true that a party and party bill of costs carried into the taxing office at £1,000 may return home reduced to half that amount without a particle of blame attaching to the solicitor whose name is indorsed on it. It may, for example, with perfect propriety, contain charges incurred in connection with the employment of three counsel, though the taxing master may ruthlessly exclude one of these learned gentlemen as against the unsuccessful party. Or a large fee (probably a very large fee indeed) may have been paid to an eminent Queen's Counsel, the value of whose services the taxing master declines to take at the former's own liberal estimate. Or the same observation may be applicable to one or more skilled witnesses imported into the case. In these and many similar matters the degree of allowance is a matter for the taxing master's discretion, and although it must be confessed that a negative result may usually be predicted with considerable confidence as to any item resting on a taxing master's discretion, the solicitor is none the less perfectly justified in trying to get allowed on taxation as large a proportion of the expenses incurred by his client as he possibly can. But there the line should be drawn. There are certain well-defined, hard-and-fast rules by which the party and party bill is distinguishable from the solicitor and client bill—rules which are broadly marked by the distinction between a proceeding or step actually taken between two parties who are engaged in a contest or an amicable transaction, and the advice or assistance which either of them may think fit to procure in his own interests preparatory to or consequent on the taking of that step or proceeding. To insert in the former class of bill items plainly excluded by any of these rules is to display ignorance on a subject with which, however unattractive, the solicitor should make himself familiar as part of his legal training. It casts discredit on the bill as a production of his office. It does not benefit his client one atom, because it invariably produces a series of figures on the left-hand margin of the bill, and, indeed, in so far as it represents needless expense in preparation and copying, and (if we may be pardoned the suggestion) has a tendency to strain official forbearance, and even to exacerbate the official temper by the imposition of needless trouble on others, it may be said to have a directly contrary effect. We are persuaded that many young solicitors and articled clerks, and if we dare say so, not a few of their elder brethren, might, with advantage to themselves and their clients, study with care, as a matter dependent on principles which it is their duty to observe and be guided by in their practice, the technical, but in its results very substantial, distinction involved in the phrases 'solicitor and client' and 'party and party' costs.

REVIEWS.

EVIDENCE.

A TREATISE ON THE LAW OF EVIDENCE, AS ADMINISTERED IN ENGLAND AND IRELAND; WITH ILLUSTRATIONS FROM AMERICAN AND OTHER FOREIGN LAWS. EIGHTH EDITION. By his Honour Judge PITT-TAYLOR. Two Volumes. W. Maxwell & Son.

We regret to observe that the learned author intimates his intention of finally laying down his pen so far as this treatise is concerned. He certainly need not feel any dissatisfaction with the result of his labours. The book is recognized both by bench and bar as the standard treatise on its subject; and few works which have passed through so many editions have retained so constantly the honourable characteristics of vigorous grappling with decisions and careful incorporation of their results in to the text. It will be matter for great regret if the book should fall into the hands of the mechanical editor, whose only idea is to paste in head notes.

Both in the last and the present editions, Mr. Taylor's chief difficulty has arisen from the alterations made by, and consequent on, the Judicature Acts. In the preface to his last edition, he described the fusion of law and equity as having resulted in "confusion worse confounded," and in the present edition he is not sparing of criticism on the Rules of 1883. He thinks (p. 32) that the rules relating to trial by jury "have been framed by a draftsman who had no clear idea of what he was undertaking"; and, with regard to the form of "notice to admit documents" (R. S. C., App. B. No. 11), he remarks (p. 636) that, in this form, the draftsman "has certainly not displayed a striking amount of intelligence"; and, in a foot-note, he criticises severely the "slovenly mode in which these guides for the use of the profession have been prepared." He does not point out that this particular form was taken *verbatim* from previous forms. Surely, in thus reproducing the schedules containing model

descriptions of documents, the draftsman might have corrected the strange blunder by which indentures of lease and release are described as having been dated respectively the 1st and 2nd of February, "1848"; and for the antiquated reference to "defendant's attorney," and "Letters Patent of King Charles II. in the Rolls Chapel," more modern descriptions might well have been substituted.

One of the best parts of the book has always seemed to us to be that in which Mr. Taylor discusses the exceptions to the rule rejecting hearsay evidence. His chapters on this topic contain an exceedingly able and careful discussion of a difficult and, in some points, doubtful subject. Both here and elsewhere we find the recent decisions reported in two series of reports carefully noted, but cases solely reported elsewhere are sometimes overlooked. This exclusive attention to certain reports is the less excusable, inasmuch as the number of decisions reported yearly at the present day upon questions of evidence is very small. It needs only a glance at the footnotes of the present book to see how little has been added to this branch of the law by the vast mass of recent reported cases.

WINDING-UP FORMS.

WINDING-UP FORMS: A COLLECTION OF SUMMONSES, AFFIDAVITS, ORDERS, NOTICES, AND OTHER FORMS RELATING TO THE WINDING UP OF COMPANIES. By F. B. PALMER, Barrister-at-Law. Stevens & Sons.

Mr. Palmer's volume of "Company Precedents" is already so well-known and appreciated that any work by the same author on a similar subject necessarily starts with a great deal in its favour. The earlier and larger work contained, together with a variety of forms suited to the various phases of a company's existence, a considerable number applicable to the condition of sickness and decay which, in the case of a company, is termed "winding up." Yet even that collection has proved insufficient to meet the demand occasioned by the varying circumstances of winding up, and Mr. Palmer has found it expedient to fill an entire volume with forms and precedents exclusively addressed to that which appears to be the normal conclusion, and is, in legal eyes, perhaps, not the least interesting portion, of a company's career. To those who are not intimately acquainted with such matters it may appear remarkable that such a topic should suffice to fill a book of the size of that now before us, but the author, though he has managed to present to the profession a collection of more than 530 examples of forms, is still "not so sanguine as to expect that the collection will be found complete." Whether that be so or not—and we should not be surprised if a second edition were to appear in a year or two with 200 or more additional forms—this much is certain, that the collection now before the public is far more complete and exhaustive than any other collection which has yet been put forward, even if any such collection, worthy of the name, has ever been put forward at all. The notes illustrative of the forms and of the law to which they apply are, as the author says he has sought to make them, concise and practical, and sufficiently comprehensive to give the reader the needed guidance, while not relieving him from the necessity of going to Mr. Buckley's work if he wishes his information to be exhaustive. The forms, with their notes, are followed by an appendix containing the Companies Acts, with more valuable notes, and a somewhat slight index. The volume, as a whole, is undoubtedly one which will be much valued by those who have to deal with the subject to which it relates.

On the 20th inst. Lord Redesdale, Chairman of Committees of the House of Lords, and Sir Arthur Otway, Chairman of Ways and Means, met the Parliamentary agents and others interested in private Bills to confer with them as to the course of procedure to be adopted in regard to the various Bills deposited at the Private Bill Office in December last. As a result of the conference eighty Bills will take their rise in the House of Lords and 168 will originate in the House of Commons.

At the meeting of the Associated Chambers of Commerce on Wednesday the subject of the registration of deeds of arrangement was brought on by the Exeter delegate, Mr. Thompson, moving:—"That this association is of opinion that the present number of private arrangements is most prejudicial to the commercial interests of the country; that the registration of all such private arrangements should be made compulsory where the dividend is less than 15s. in the pound; that any evasion of this should be made a misdemeanor, and that the executive be instructed to follow up this resolution by deputation or otherwise." Mr. Davies, of Bristol, seconded the motion, after it had been amended by striking out all words after the word "compulsory," and the addition of the words "as bills of sale are, or otherwise they should be declared illegal; and that the executive council be authorized and requested to bring in a short Bill to that effect." Mr. Mills, of Huddersfield, opposed the preamble of the amended resolution—the part condemning private arrangements as prejudicial to the commercial interests of the country. This part was withdrawn, and as so amended the motion was adopted.

CORRESPONDENCE.

STOPS PLACED ON STOCK BETWEEN THE 6TH OF APRIL, 1880, AND THE 24TH OF OCTOBER, 1883.

[*To the Editor of the Solicitors' Journal.*]

Sir.—Will you allow us through the medium of your paper to call the attention of solicitors and insurance companies to the terms of rules 26 and 27, order 46, of the Rules of April, 1880, which relate to the charging of stock or shares?

Rule 26 provides that the service of the office copy of the affidavit and of the duplicate notice filed shall, for the period of five years from the day of service, *but not longer*, have the same force and effect as if a writ of *distringas* had been duly issued under the Act, 5 Vict. c. 5, s. 5.

Rule 27 provides for the renewal of the notice before the expiration of five years from the day on which the original notice was served.

Although it is, of course, well known that the Rules of the Supreme Court, 1883, which came into operation on the 24th of October, 1883, annul the Rules of April, 1880, the result of the two sets of rules does not seem to be so well known. It is that the stop effected by means of the affidavit and duplicate notice served on any company under the Rules of 1880 ceases, in accordance with the provisions of these rules, to operate at the expiration of five years from the period of service, and the power of renewal granted by rule 27, being annulled by the Rules of 1883, is at an end.

Those, therefore, who have placed stops on stock or shares by means of what we may term a *distringas* must, if they wish to preserve their stop, issue and serve a fresh affidavit and duplicate notice, or, in other words, place a fresh stop on the stock before the expiration of the old stop. This affects all stops placed on stock between the 6th of April, 1880, and the 24th of October, 1883.

We shall be obliged to you if you can make this known through the medium of your paper.

FRESHFIELDS & WILLIAMS.
5, Bank-buildings, E.C., Feb. 23.

THE REMUNERATION ORDER—COSTS OF LEASES.

[*To the Editor of the Solicitors' Journal.*]

Sir.—With regard to the letter of "Query" appearing in your number of the 14th inst. it will be observed that under rule 3, schedule 1, part 2, of the Remuneration Order, the lessor's solicitor is entitled to charge one guinea extra where a mortgagee joins with the mortgagor in granting the lease, and it is considered that he is entitled to make this charge, although he is not acting for the mortgagee; but that in cases where (according to custom) the lessee pays the costs of the lease he is not liable to pay the extra guinea unless he was aware, at the time of entering into the agreement, that the property was in mortgage.

With regard to the charges of the solicitor acting separately for the mortgagee, and which are regulated by schedule 2, it should be observed that the general custom or practice as to the incidence of costs is not overridden by the Order, the object of which is merely to prescribe their amount. I quite agree with "Answer," in your last number, that it is not fair (and, I will add, it is not usual) to saddle a lessee with more than one set of costs.

In reference to the question of "J. W.," in your last number, I beg to say that the £2 10s. chargeable upon each subsequent £100 of rent is considered to be a percentage.

The above observations are based upon opinions given by the Council of the Incorporated Law Society, which (with numerous others) have been collected in the shape of a digest, which is now in the press, and will, I hope, be in the hands of every member of the society in the course of a few days.

W. M. W.
Feb. 23.

STAMPS ON DEEDS OF ASSIGNMENT FOR BENEFIT OF CREDITORS.

[*To the Editor of the Solicitors' Journal.*]

Sir.—I shall be much obliged, and I think the information will be useful to many of your readers, if some of your correspondents learned in stamp law will state what is the proper stamp to impress upon a deed of assignment by a debtor to a trustee for the benefit of his creditors, and containing a release from the creditors.

It has been suggested by some that a 10s. deed stamp is sufficient; others, again, have expressed an opinion that two 10s. stamps ought to be impressed, one to cover the assignment and the other in respect of the release; whilst a third opinion is that an *ad valorem* duty of 10s. per cent. on the aggregate amount of the debts released is required by the Stamp Acts, it being in the nature of a conveyance of property in consideration of such debts.

If the last opinion should be the correct one, it is clear that such a stamp will amount to a heavy tax upon estates administered under deeds of this description, especially where the liabilities are heavy and the assets show a considerable deficiency. Yet there seems to be much to be said in support of that opinion. If so, however, can the *ad valorem* duty be avoided by having two deeds, the first containing only an assignment to a trustee upon trusts for the creditors, and the other reciting that the assignment had been executed by the debtor at the request of the creditors and releasing the debtor from his debts; and would this be a desirable mode of carrying through such an arrangement?

A COUNTRY PRACTITIONER.

Feb. 23.

THE CAMELS.

[*To the Editor of the Solicitors' Journal.*]

Sir.—Permit me to say, as a last word on this subject, that I cannot help regarding the solution given by the propounder of this problem as but a lame and impotent conclusion.

To effect a division by the addition of an unit representing the deficiency in the entirety of his interest bequeathed by the testator, is to beg the question. Moreover, the result can equally well be arrived at without any resort to outside aid, thus: Of the 17 camels take in the first instance 9, and distribute one-ninth or 1 to the nephew; one-third or 3 to the son; there remain 5, of which 4½ is the widow's share; but this division being impracticable, let the widow take 4, and add the remaining camel to the 8 still awaiting distribution, making 9 in all, and then proceed as before: one-ninth, or 1, to the nephew; one-third, or 3, to the son; and one-half, or 4½, to the widow, which, with the half-camel due to her from the previous division, makes a total of 5, and disposes of the entire number as follows—viz.:—

9	to widow
6	to son
2	to nephew

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Feb. 21.

C. C. S.

ADVERTISEMENTS.

[*To the Editor of the Solicitors' Journal.*]

Sir.—The following advertisement appeared in yesterday's Standard:—"Persons in Difficulties.—A London solicitor, long standing, arranges private affairs of parties under pressure; executions, writs, &c., settled; liquidations without publicity.—Address, 341, Standard Office, St. Bride-street, London, E.C."

Few members of the profession are likely to covet the clients the advertiser may obtain by the above means, and it is a matter for regret that the "solicitor of long standing" did not insert his name, so that it might be known to the profession. JULIUS A. WHITE, Viaduct-chambers, 38, Holborn Viaduct, E.C., Feb. 20.

Another correspondent draws our attention to the fact that the following advertisement, on which we commented *ante*, p. 110, has reappeared in the Times:—"Law.—To Barristers.—A City solicitor, in good practice, can introduce briefs to a young counsel.—Address, —.—ED. S. J.]

THE OFFICE OF CITY SOLICITOR.

[*To the Editor of the Solicitors' Journal.*]

Sir.—I see it announced in your columns that my name is before the Common Council as a candidate for the office of City Solicitor. This is not so, and, moreover, I have no intention of becoming a candidate. Therefore, as I do not wish it to appear, after the appointment is made, that I had contested it and failed, I shall be obliged by your inserting this letter in your next issue.

City Solicitor's Office, Guildhall, E.C., Feb. 26.

W. HAYES.

"STAMPS" [OFFICIAL VIEWS AND RULINGS]—SOMETHING OF THE STAMP ACTS GENERALLY.

VII.

[*To the Editor of the Solicitors' Journal.*]

Sir.—In this, my concluding letter, I offer remarks upon Stamp Acts in general; against which one sometimes hears a practitioner inveigh (and this, too, since the passing of the Stamp Act, 1870) as being dry of study, perplexing in application, and vexatious in operation: these condemnatory epithets being, here and there, drawn forth by reason, perhaps, of a solicitor finding, say, completion of a stamp at a late stage stopped, and penalty to be paid, to correct a stamp of (in total) paltry amount. Revenue law, while more or less interesting to the intelligent layman, as a whole is a branch of law a knowledge of which is the least required in the ordinary practice of

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a solicitor. But that part of it relating to stamp duties he cannot put aside, as it connects itself with his daily practice. One bears in mind that no one solicitor can be equally well up in each branch of law and its practice. But, as I have said, he cannot ignore stamp law, and this and other reasons (too obvious, as appears to me, to be necessary to name here), make it expedient at least, that some knowledge of stamp duties should be a set part of a solicitor's education.

Touching the asserted dryness of the subject of "stamps," as well as referring to the old, but still, and here, perhaps, not too trite adage, that a subject is dry or otherwise according to the interest and zeal with which we enter upon and pursue its study—as well as this, I may remark that most solicitors, if confining their practice chiefly to one department of law, would, I believe, choose conveyancing as most congenial. Now, the stamp law is framed with reference to conveyancing and the law of property, and, having in mind the learning and skill which all writers on the subject have admitted to be displayed in the construction of the leading Stamp Acts, from that of 1808 to, and including, the Stamp Act, 1870, therefore, to the student a study of the Stamp Acts should not be profitless, and so, therefore, not wholly uninteresting.

Concerning, further, and *apropos* of this charge of dryness, two works have, the one not long since, the other just now, been issued, relating to revenue law, the authors of which, it is to be presumed, are expectant of finding a goodly number of interested readers, if only by reason of the length of the works and their consequent cost of production. These works I name below.* I have not yet dipped into either, but of the first named, Mr. Dowell's, there has appeared a very favourable review in your lay contemporary, the *Pall Mall Gazette*, in which review it is said: "Throughout he (the writer) . . . is very successful in contending against the apparent dryness of his subject. Yet there is no good reason why a history of taxation and of taxes should be dry," and more to the like effect.

The work of Mr. Dowell's, just named, is not his first production of the kind—that being, I believe, the one I name below, and which is exclusively devoted to "Stamps"; † and as, upon a point or two I intend herein to touch, I can say nothing original of my own, and Mr. Dowell speaks better, and with better authority, than I can pretend to do, I shall refer to, and quote from, his earlier book here and there.

Taking as the text for a part of my present communication the occasional utterance I have named in the first paragraph herein, with the epithets dry, perplexing, and vexatious; and, having now dealt with the first of these, I will say a few words about the second—perplexing. Mr. Dowell, both in words of his and in quoting those of others, is not sparing of invective in regard to the intricacy and perplexity of the stamp law as it subsisted prior to the consolidating Stamp Act, 1870—arising not from, as I understand him (and as I myself would put it), the framing of the leading general Acts—rather the contrary of this—but from the numerous smaller and special Acts, and from occasional conflicting (to confine myself to this one adjective) decisions of the courts. As I have said, this stated intricacy and perplexity was, as the stamp law subsisted for some years prior to the said Act of 1870, although, during this period, it was an axiom with our judges, and pointed to by most writers on the subject, that Revenue Acts in particular should not be perplexing, in so far as the charge upon the subject goes, and upon this point Mr. Dowell gives the following (p. 96):—"According to M. Rau, a high authority, 'The enactments relating to stamp duties should be simple, easy to understand, and unambiguous, so that the taxpayer may be able to avoid incurring penalties.' Certainly, if that which M. Rau names should ever come to pass, we shall have arrived at something of a stamp-duties millennium. I have adopted this quotation from "Dowell" to again refer to it presently—in another way.

In approaching the subject of, and dealing by remark with, the Stamp Act, 1870, Mr. Dowell indicates that he was hopeful—if, indeed, not sanguine—that by it intricacy and anomaly would be removed—at least, the old intricacy and anomaly, and I can refer to someone else, high in office at the time, who expressed himself very sanguinely.

* A History of Taxation and Taxes in England. By Stephen Dowell. [London: Longman & Co. Four vols. 8vo.]

† A History of the Customs Revenue of England from the Earliest Times. By Hubert Hall, of the Public Record Office. [Elliot Stock. Two vols. 8vo.]

* [A History and Explanation of the Stamp Duties and Stamp Law now in force. By Stephen Dowell, M.A., of Lincoln's-Inn, Assistant-Solicitor of the Inland Revenue. 1873.]

In a review of the work at the time by the *Athenaeum*, it is said: "A history of stamp duties may naturally be supposed to be a little dry; but we must do Mr. Dowell the justice to say that he has done what man could do to make it amusing."

I may add that, soon after the work was issued, it was an open secret that the "amusing" element in it caused it for a time to be a little cold-shouldered in a particular quarter. But (to bear one's humble testimony to its value) I may give the opinion that the work has a certain scope, and contains interesting matter—not, I believe, to be found in any prior book on "Stamps"; and further, that a student or practitioner should have a broader, more intelligent, and not necessarily a less exact and practical, knowledge of the subject of which the work treats by a perusal of it.

At the time the Bill for the Act of 1870 was introduced, Mr. Lowe (now Viscount Sherbrooke) was Chancellor of the Exchequer, and it devolved on him to explain the Bill to the House. In the course of doing this he (I think I can quote him sufficiently accurately, although from memory) said the House was not to understand that, by the Bill, there was an attempt to deal scientifically with the stamp law; nevertheless, he might claim for it that, with an exception or two (named), it consolidated, and, in part, revised, the law, and he believed with such learning and skill, &c., that we should be able to read as we run!

This last remark of Mr. Lowe's was considered as a good joke even amongst officials, and I heard an irreverent individual remark anent it (not, however, by way of adverse criticism of the Bill) that he would put a not difficult case under the Bill, give Mr. Lowe (who had been educated to the law) time to stop and consider it, and yet that he would fail correctly to answer it.

In the course of these letters I have more than once expressed my (humble) high opinion of the Act, and no doubt it merited most of that which Mr. Lowe claimed for it on behalf of its framers, although its very merits, its new features of classified arrangement, combined with the adoption of general for specific terms, have tended to produce some little doubts and difficulties.

In my mind, there are reasons (which I purpose stating before concluding this letter) why "stamps," above, perhaps, other divisions of revenue law, should be—if it can be—as unambiguous and as little troublesome in its incidence as it can be made to be. And to this end, as I would suggest, the present extent of range or area of the stamp laws should be accepted as pretty well definitive (saying this with the qualification that there can be no absolute finality in "stamps," as there cannot in other things); and, secondly (but which is something of the same thing), that there should be but few—disturbing—Acts permitted to pass, and with a periodic consolidation at not too long an interval. But—and here I arrive at the expression of long-settled opinion, and which I have been rather desirous of giving utterance to, and which is, that—law in general, and not less so stamp law in particular, can never be made (I have the temerity to say) *simple*, not only not in the "read as you run" sense, but not, also, in the sense implied in the *dictum* of M. Rau—and this, too, as regards the latter, not alone in the sense of a lay interpretation of his (M. Rau's) language, but likewise not in the sense I have heard some legal men use like language. As to stamp law and its future further simplification, upon this head I have just now suggested two points, and there may be others of hopefulness which are not within my present ken. If, however, I were to make a forecast, it would rather be in the contrary direction, and for the following reasons, among others, I might name:—First, society grows more and more complex, and thereby its wants and transactions go on increasing, and the latter, if not creating absolutely new instruments, is likely to create new or altered stamp duties. Secondly, we already have been favoured with several Stamp Acts since the Consolidation Act of 1870, although I would not gainsay the suggestion (if it were made) that some of these fresh Acts are auxiliary to, rather than disturbing of, the chief Act. Still they have come, making the Stamp Acts now several, and I fear it is not improbable for us to have more, and of a less inoffensive character. This probability to be found in the following cause (beyond that I have above named and others)—namely, that (I quote from "Dowell," page 14):—"In this country, Chancellors of the Exchequer are inundated with propositions for taxation from private persons;" and while Mr. Dowell says that rarely indeed are these proposals of practical utility, and that Sir Robert Peel designated most of them as pitiful propositions, yet I have reason to know that Chancellors of the Exchequer have sometimes adopted outside propositions which they should have rejected, and I dwelt upon this subject in a short series of letters you printed in the SOLICITORS' JOURNAL of about 1862.

The last reason I will name as going against the hope of future Stamp Acts being simple and unambiguous is, that which they suffer in common with other statutes, the "tinkering" they not unfrequently undergo in committee. The question of the removal of this last-named cause has often been debated (there is writing upon it in your own back volumes), but the adoption of means for such removal would appear to be about as hopeful as it has been any time these twenty years past.

I have now to state the grounds for my opinion that Stamp Acts (of Revenue) have special claim for being rendered and preserved as easy of interpretation and application as may be. First—to put this by way of proposition—the stamp tax is likely to be a more permanent tax than (say) the other two of the three chief sources of revenue, these two being the Customs and Excise; this proposition being thus founded:—"Stamp duties" (I again quote from Mr. Dowell, page 124), "if moderate in amount, imposed by clear enactments, and accompanied by reasonable enactments, are an easy method of revenue. . . . The tax is easy to collect, and the cost is small," and to which I may add, that the stamp tax least directly affects

commerce and ordinary trade, and for these reasons (and others that suggest themselves to me) the stamp tax, of the three chief ones, is, it seems to me, likely to be the most enduring. The ease and smallness of cost of collection are really by reason that the profession and the public are largely the collectors and payers-in of the stamp tax. Further (and not forgetting the modern provision of "adjudication," but which I endeavoured to show in my third letter can have but a limited application) they, the profession and public, largely have imposed upon them the assessment of the duties, chiefly, of course, the profession, with "deeds and other instruments," which, of the several items of duties, yield much the larger amount; and when this labour has been gone through (not to dwell upon the legal knowledge required) and, in a given case, with all desire to fully satisfy the Revenue, yet it may be found an insufficient duty has been paid, either from a venial slip, or the intricacy of the assessment; and so, if (the defectively stamped instrument) not affecting the title to (with articles of commerce we should say, ownership of) the property, yet presents for a time at least an obstacle to its transfer.

To contrast this case of "stamps" above put with that of the Customs and (much of) the Excise duties, admitting, as of course, that they more directly affect commerce and trade, yet the duties are assessed (and paid) largely in bulk; chiefly by officials, and collected largely by the latter; and when the respective subjects of tax have been (officially) "cleared," I believe I am correct in saying that no question of duty can thereafter arise upon them.

To conclude. Beginning this series of letters off-hand, and with no settled purpose as to their precise form and matter, I am afraid they are somewhat desultory. But, as you have deemed them not unworthy of space, I hope those of your readers who have favoured them with perusal have found them not wholly uninstructive and uninteresting.

VERITAS.

* * To CORRESPONDENTS.—CRUCIFER.—See *Wheelwright v. Walker* (31 W. R. 363, L. R. 23 Ch. D. 752).

A writer in the *Scottish Law Review* for January says:—"The state of business in the Parliament House is anything but flourishing. The lack of cases, and the superfluity of men to do the work, which comes in more slowly every day, are equally noticeable. Since the month of August, about 420 cases have been called. One-third of these were not contested, and distributing the remaining 280 among 140 or 150 members of the bar would give an average of only about two cases to each."

The author of an article in the *St. James's Gazette* says:—"I doubt at this moment if there is any man [at the bar] who is really making more than £20,000 a year. It is within my knowledge that the late Mr. Benjamin considered it a very good average year when he had cleared £15,000. But there are men at present, without mentioning names, who certainly make more than did Mr. Benjamin. . . . I dare say there may be five-and-twenty counsel who are clearing from £10,000 to £20,000 a year."

Mr. Home, county court registrar at Swansea, writes to the *Daily News* with reference to an application in the Queen's Bench Division relating to a case in the Pontypridd County Court, in which the judge left the court and directed the hearing to proceed in his absence before the jury alone:—"It is unfortunate that it was not known to the counsel engaged, and was therefore not brought to the knowledge of the Divisional Court which heard the application for a new trial, that the case is simply one of illness—a nervous breakdown caused by prolonged insomnia. The interest and pleasure which Judge Williams felt in his work led him to attempt to discharge his duties at a time when he was temporarily unfit to continue them, and it is only within the last few days that he has been induced to take the rest and change of which he stands in need."

On Wednesday the Lord Chancellor received a deputation from the Associated Chambers of Commerce, who urged the Government to appoint a Royal Commission to inquire into the expediency of the codification of the commercial law. The Lord Chancellor said that there was more difficulty about the matter than the deputation seemed to anticipate. There were certain subjects comprehended under the general category of commercial law which, from their nature, admitted of being reduced to a system without difficulty, such as bills of exchange and promissory notes; and the law of merchant shipping was practically codified, as well as the law of bankruptcy and joint stock companies. But to take other questions, such as the law of contracts and agency, there would be great difficulty in codifying such subjects. An attempt had been made to codify the criminal procedure of the country, but it was difficult, with so many lawyers in the House, to get such a bill through. Those gentlemen thought they had something to say worth hearing, and, considering the time at the disposal of the Government, it seemed almost impossible to do anything in the matter. At the same time, private members might attempt the codification of the law of insurance, for instance, which admitted of being dealt with, but the larger scheme advocated by the deputation was not feasible. With regard to the inconvenience felt by the conflict of English and Scotch law, as Scotchmen were very tenacious of their own legal system, any change had better originate in Scotland. The Government would be quite willing to consider any well-considered scheme for dealing with codification in detail, but not *en bloc* as proposed.

CASES OF THE WEEK.

COURT OF APPEAL.

LUNACY—CREATING CHARGE ON LUNATIC'S REAL ESTATE—JURISDICTION—LUNACY REGULATION ACT, 1853, s. 118.—In a case of *In re Vavasour*, before the Court of Lunacy on the 23rd inst., a question arose as to the jurisdiction of the court to create a charge upon real estate of a lunatic. The lunatic was tenant for life of the H. estate, and tenant in tail in possession of the D. estate. The committee had expended £229 in repaire and alterations on part of the H. estate, and he had expended £16 on the D. estate, and the master had certified that the committee ought to be reimbursed this expenditure. It was proposed to raise the amount by means of a charge on the D. estate. The Court (COTTON, BOWEN, and FRY, L.J.J.) held that there was no jurisdiction, under section 118 of the Lunacy Regulation Act, 1853, to charge the money expended on the H. estate upon the D. estate, and that only the £16 expended on the D. estate could be charged on it.—COUNSEL, *Chadwyck-Healey*; *Ingle Joyce*. SOLICITORS, *Gadsden & Treherne*; *Harting & Son*.

RAILWAY COMPANY—STATUTORY POWERS—"UNDERPINNING."—In a case of *Stevens v. The Metropolitan District Railway Company*, before the Court of Appeal on the 19th inst., a question arose as to the exercise by a railway company of their statutory powers. The company's special Act provided that, whereas in order to avoid injury to houses, cellars, and buildings within 100 feet of the railway it might be necessary to underpin or otherwise strengthen the same, the company might at their own costs underpin or otherwise strengthen any such house, cellar, or building on giving at least ten days' notice to the owner, lessee, or occupier, and that the company should be liable to compensate the owner, &c., for any inconvenience, loss, or damage which might result by reason of the exercise of the powers thus granted. On the 3rd of December, 1883, the company served the plaintiffs with notice to treat for the stables at the back of their premises. On the 23rd of December, 1883, the plaintiffs served the company with a counter-notice, requiring them to take the whole of the premises. On the 30th of January, 1884, the company served the plaintiffs with notice that a warrant would be issued to summon a jury to ascertain the purchase-money and compensation payable by the company for the part of the property comprised in the notice to treat. An injunction was granted by Chitty, J., restraining the company from taking any part of the property unless and until they were willing to take the whole. The company then withdrew their notice to treat, and slightly altered the intended direction of their line so as just to avoid the plaintiffs' property, leaving the stables standing on the very boundary. The company then excavated under the stables, and built a concrete wall for the purpose of underpinning them, the wall thus built extending four feet or more within the plaintiffs' boundary. They afterwards built another concrete wall nine inches thick on their own land, immediately adjoining the first wall, and forming in fact one wall with it. The plaintiffs thereupon applied for a sequestration against the company, on the ground that they had committed a contempt of court by disobeying the injunction. Chitty, J., was of opinion that the company, under colour of exercising their statutory power to underpin the stables, had really built a retaining wall, which was necessary for the purposes of their railway, for their own benefit, and that they had thereby committed a breach of the injunction. His lordship made a declaration to that effect, and ordered the company to pay the costs of the application. The Court of Appeal (BAGGALLAY, BOWEN, and FRY, L.J.J.) reversed the decision. BAGGALLAY, L.J., said that if the company had merely done what they were authorized to do by their Act, the fact that the work served the double purpose of underpinning the stables and acting as a retaining wall for the railway did not, in his opinion, make any difference. He could not entertain any doubt that the underpinning was an absolute necessity, and that the use as a retaining wall was a merely accidental result. The company had done what they had a perfect right to do, and had not committed any breach of the injunction. BOWEN, L.J., said that everything which had been done by the company had been done *bond fide*, and the fact that they had themselves derived benefit from the work was no ground for saying that they had acted illegally. The existence of a collateral object from which they derived benefit did not prevent them, so long as they acted *bond fide*, from doing that which was authorized by the Act, and for which there was a clear necessity. FRY, L.J.J., concurred.—COUNSEL, *Macnaghten, Q.C.*, and *G. M. Freeman*; *Romer, Q.C.*, and *C. A. Orries*. SOLICITORS, *Baxters & Co.*; *Houghton & Byfield*.

R. S. C., 1883, Ord. 36, rr. 1, 3, 6—PRACTICE—MODE OF TRIAL.—On the 18th inst. the Court of Appeal (BAGGALLAY, BOWEN, and FRY, L.J.J.) affirmed the decision of Pearson, J., in the case of *Gardner v. Jay* (ants, p. 256). The question was whether the action was to be tried with or without a jury. The plaintiff alleged that the defendant was a trustee for her of a sum of £700, and that he had employed it in his business and refused to account to her. She also alleged that the defendant had wrongfully detained some chattels belonging to her. The plaintiff claimed a declaration that the defendant was a trustee of the £700 for her, and an account of the profits made by its use. She also claimed the return of the chattels or damages. The plaintiff took out a summons asking that the action might be tried with a jury, or, at any rate, that that part of it which related to the alleged detention of the chattels might be tried with a jury. Pearson, J., refused the application, holding that, though the second cause of action (that in detinere) was not one of the causes of action which are assigned to the Chancery Division, yet the plaintiff, having combined it with a

cause of action which was assigned to that division, had no absolute right to a jury. BAGGALLAY, L.J., said that it would be very inconvenient if a plaintiff by merely tacking on a simple common law demand to an action properly brought in the Chancery Division could acquire a right to a trial with a jury, and thus add enormously to the expense. The plaintiff had selected her own *forum*. BOWEN, L.J., said that the appeal was from the exercise of a discretion by the judge, and such appeals ought not to be brought except in clear cases. The action was clearly one of those assigned by section 34 of the Judicature Act, 1873, to the Chancery Division. It claimed the execution of a trust, though it asked for something else. Rule 3 of order 36 applied: the action must be tried without a jury, unless the plaintiff could satisfy the judge that it ought to be tried with a jury. In determining whether the action should be tried with a jury the judge ought not to be limited to the paper pleadings, but was at liberty to find out what the real cause of action was. In the present case nothing beyond the pleadings was before the court, and the only reason alleged for differing from Pearson, J., was that a claim for detinue was added to the claim for the execution of a trust. Rule 3 gave the judge an absolute discretion to decide whether such an action should be tried with a jury. Of course, the discretion must be exercised according to reason. When a discretion of this kind was given to the judge every word which was said by the court to indicate the groove in which the discretion should run added to the difficulty, and tended to fetter the exercise of the discretion, though the rule did not. Any rule laid down by a judge as to the exercise of the discretion was not a rule of law. The judge must consider the advantages and disadvantages of the different modes of trial, and then apply that consideration to the particular facts of the case. His lordship saw no reason for differing from Pearson, J. FRY, L.J., said that the action was not the less one of those assigned to the Chancery Division because another cause of action, not one of those so assigned, was added to it.—COUNSEL, Higgins, Q.C., and Bedall; Cookson, Q.C., and Speed. SOLICITORS, Longcroft & Wade; Taylor, Hoare, & Co.

COMPANY—WINDING UP—JURISDICTION—CHARTERED CORPORATIONS ACT, 1862.—In a case of *In re The Oriental Bank Corporation*, before the Court of Appeal on the 17th inst., the question arose whether the court had jurisdiction, under the Companies Act, 1862, to wind up a company incorporated by Royal Charter. There was a question as to the liability of the shareholders under the charter. The company was incorporated in 1851 by letters patent under the Act 1 Vict. c. 73, by the 4th section of which it was provided that the letters patent granted under the Act might make the shareholders individually liable for the debts and engagements of the company to such extent as should be declared by the letters patent. The company's charter provided that, on the winding up of the affairs of the company, the proprietors for the time being of any interest or share in the capital thereof should be liable to contribute to the payment of the debts and liabilities of the company to the extent of twice the amount of their subscribed shares; and, further, that, "in all cases in which shares in the corporation stock are transferred, the responsibility of the original holder of the transferred shares shall continue for six calendar months after the date of the transfer." One question was whether the expression "original holder" referred to those persons only who took their shares as original allottees direct from the company, or whether it meant the immediate former holder with reference to the particular transferee. Chitty, J., held that the words "original holder" were confined to original allottees. The third question arose thus. The charter provided expressly for the winding up of the corporation in the following events—viz., if there should be a loss of one-third of the capital actually payable (in which case power was given to the shareholders, if they should think fit, at any annual general meeting or special general meeting, to cause the affairs of the corporation to be wound up, and the company to be dissolved), and in the event of the revocation of the powers and privileges contained in the charter (power being expressly reserved to the Crown to revoke the charter on the breach of any of its provisions by the corporation), the property of the corporation was to be converted into money, and the debts and liabilities paid and satisfied in due course, and the corporation dissolved; and also, by inference, upon the determination, without prolongation, of the term of twenty-one years for which the charter was originally granted. The question was whether the provision as to the double liability of the shareholders "on the winding up of the affairs of the corporation" applied at all to a winding up under the Companies Act, 1862—whether it was not limited to the cases of winding up expressly referred to in the charter, and, consequently, whether any shareholder (the shares having been fully paid up) was liable to contribute anything to the payment of the debts of the corporation. This question, and the question of the jurisdiction, were not raised before Chitty, J. The Court of Appeal (BAGGALLAY, BOWEN, and FRY, L.J.) held that there was jurisdiction to wind up the company, and that the provision as to the double liability of the shareholders applied to any winding up, and they reversed the decision of Chitty, J., holding that the term "original holder" meant the transferor on the occasion of the transfer. BAGGALLAY, L.J., said that, at the time when the charter was granted, incorporated companies were liable to be wound up under the provisions of the winding-up statutes then in force. Prior to the Act of 1837, there was no power of enforcing personal liability on the part of individual members of the corporation. The Act of 1844 (7 & 8 Vict. c. 111) clearly conferred upon the Court of Chancery the power of winding up the affairs of companies either created by charter or registered under the provisions of the Joint Stock Companies Act, 1844 (7 & 8 Vict. c. 110); and, although banking companies were not included in the provisions of cap. 110, it was provided by cap. 118 of the same session that banking companies (of more than

six persons) should be deemed to be trading companies within the Winding-up Act (cap. 111). Then came the Act of 1848 (11 & 12 Vict. c. 45), which explained and modified, and to some extent extended, the powers of the former Winding-up Act. Therefore, at the time of granting the charter of this corporation in 1851, there was full power to wind up a company of this description. And, by the Companies Act, 1862, having regard to sections 199, 180, 183, it was clear that companies incorporated by Royal Charter were capable of being registered and wound up under the provisions of that Act. The clause which imposed the double liability on the shareholders contained no restriction as to any particular mode of winding up under any particular statute or charter. The words were of the most general nature, and, in his lordship's opinion, they included a winding up under the statutory provisions of the Act of 1862. BOWEN and FRY, L.J., concurred.—COUNSEL, Davey, Q.C., Macnaghten, Q.C., and Latham; Romer, Q.C., and Northmore Lawrence; Marcy; A. Young. SOLICITORS, Freshfields & Williams; Capel Cure & Ball; Pollard.

COMPANY—WINDING UP—SET-OFF OF DAMAGES UNDER INDEPENDENT CONTRACT—PRIORITY—MUTUAL DRAILING—BANKRUPTCY ACT, 1869, s. 39.—In the case of *In re The Asphaltic Wood Pavement Company (Limited)*, before the Court of Appeal, No. 1, on the 17th inst., a question arose as to the right of set-off in the liquidation of the company. Between 1875 and 1882 the company had entered into several contracts with the London Commissioners of Sewers for the paving of certain streets, among others of Queen Victoria-street. The contract in respect of that street was made on the 22nd of September, 1882, and the company thereby agreed to pave the street and to keep it in repair for a period of two years, and that, if the commissioners should give notice to that effect, the company should keep the street in repair for fifteen years at a certain charge. The contract contained a term, which was also in the other contracts, that whenever, according to the terms of the contract, any money should be due from the contractors to the commissioners, either for damages, or work under a previous clause, or otherwise, the commissioners might either sue the contractors for such money, or any part thereof, or might "deduct and set off the same, or any part thereof, from or against any money" which might then be, or might thereafter become, payable by the commissioners to the contractors. In November, 1882, the company, to secure a debt, gave to Messrs. Lee & Chapman, timber merchants, a charge upon all their interest in the contract. Notice of the charge was given to the commissioners. Shortly afterwards, and before the paving of Queen Victoria-street was finished, the company presented a petition for a winding-up order, and Messrs. Lee & Chapman proved for the amount of their debt, mentioning their security in the proof. The unfinished work on Queen Victoria-street was completed by the liquidator under the direction of the court. After the winding up, the commissioners gave formal notice to the company to repair the road for fifteen years. The commissioners then claimed, in the liquidation, to set off against the money due from them to the company damages for the anticipated non-fulfilment of the contract to keep Queen Victoria-street in repair for fifteen years, and also damages accrued for anticipated under the other contracts. In these circumstances, Bacon, V.C., held that the commissioners were not entitled to the set-off; but he expressed an opinion that, if there was a failure made by the contractors, then there would be a clear right on the part of the commissioners, in respect of any damage they had sustained under any of the contracts, to prove for unliquidated damages; and that the liquidator, in respect of the money expended on the completion of the work, was entitled to a first charge on the money due from the commissioners to the company; and, further, that the balance of that money should be applied in payment of the charge in favour of Messrs. Lee & Chapman (see report, 32 W. R. 915, L. R. 26 Ch. D. 624). The commissioners appealed. On appeal it was argued that the appellants were entitled to the set-off under the clause which was common to all the contracts, and also under section 39 of the Bankruptcy Act, 1869. The court (BARR, M.R., CORROX and LINCOLN, L.J.) varied the judgment. BARR, M.R., said that the set-off was only to be against money payable, or to become payable, under the particular contract. The charge was upon the interest of the company under the contract—i.e., on the money to be paid to it under the contract. The liquidator carried out the contract subject to the liabilities under it, and, therefore, subject to the liability of repairing the road for fifteen years on notice. The company being disabled from performing that part of the contract, the other contracting party had a right to damages. If there had been no bankruptcy, the damages could not have been set off by the commissioners against a claim by the company for the price of the work, and, therefore, they were not damages which could be set off under the contract. But the right of Messrs. Lee & Chapman was constituted before the bankruptcy, and could not be altered by a right constituted as between the company in liquidation and the commissioners by the bankruptcy. Therefore, Messrs. Lee & Chapman were entitled to the charge in their favour. But, as between the liquidator and the commissioners, the amount to be dealt with would be diminished by the charge, and the right of the commissioners to damages was provable in the bankruptcy, so that there might be a set-off under section 39. On that point the judgment should be varied. CORROX and LINCOLN, L.J., concurred.—COUNSEL, Marton, Q.C., and J. Henderson; Henning, Q.C.; Horton Smith, Q.C., and C. H. Turner. SOLICITORS, Hale, Trippett, & Co.; W. H. Smith & Son; E. A. Baylis.

HIGH COURT OF JUSTICE.

TRADE-MARK—ENTRIES—REGISTER—NOTICE—PATENTS, &c.—Act, 1883, ss. 85, 87.—In the case of *In re Mitchell & Co.'s and Houghton & Hallmark's*

Trade-marks, before Chitty, J., on the 20th inst., a motion was made by the Comptroller-General of Patents, &c., to discharge an order made on an *ex parte* application for the insertion on the register of trade-marks, in respect of the identical registered marks, entries to the effect that the user of each of such marks was restricted by an agreement entered into by the two owners. The agreement itself provided not only for user of the mark by either party in certain localities only, but also for its user in a particular way (see 33 W. R. 148). It was objected on behalf of the comptroller that any such entry would violate the Patents, &c., Act, 1883, ss. 85, 87, proscribing the registration of trusts, and that it also gave notice and necessitated further search. It was, moreover, an attempt to divide the trade-mark, and was vicious, in that it published no notice of what the agreement was. No objection, however, was offered to the respondents obtaining an order for such entries on the register as were ordered in *In re Rabone Brothers & Co.* (Sebastian's Digest, 643). CHITTY, J., said that the order as made was erroneous, and was properly objected to as being against the principles of the legislation on this subject. The register was to be kept clean. To insert an agreement which could not be found except after search would be a departure of a violent kind from the Act. The order would be varied by allowing it to go as in *In re Rabone Brothers & Co.*, directing mutual undertakings to be entered on the register, limiting the user to locality.—COUNSEL, Sir F. Harschell, Q.C., S.G., and Stirling; Romer, Q.C., and S. Hall. SOLICITORS, Solicitors to the Board of Trade; Hutchinson & McKenna.

PRACTICE—COSTS—PARTIES SEVERING.—In the case of *In re Lyall, Lyall v. Fraser*, before Chitty, J., on the 16th inst., a question arose in an administration action as to whether trustees, who had severed in their defences and appeared separately, were entitled to more than one set of costs. The trustees were the widow of the testator, who was also tenant for life, and three other persons. The widow and one of the other trustees were represented by one firm of solicitors, and the two remaining trustees by another firm of solicitors. CHITTY, J., said that the general rule was that a tenant for life who was also a trustee was entitled to appear separately. Consequently two sets of costs would be allowed.—COUNSEL, Macnaghten, Q.C., and Davenport; Romer, Q.C., and Warrington; Whitehorne, Q.C., and Chubb. SOLICITORS, Oehme & Summerhays; Teogood; Ramsden & Austin.

APPOINTMENT OF NEW TRUSTEES—TRUSTEES OF SEPARATE PART OF PROPERTY—CONVEYANCING ACT, 1882, s. 5.—In a case of *In re Paine's Trusts*, before Pearson, J., on the 21st inst., the question was as to the effect of section 5 of the Conveyancing Act, 1882, which provides that, "on an appointment of new trustees, a separate set of trustees may be appointed for any part of the trust property held on trusts distinct from those relating to any other part or parts of the trust property, or, if only one trustee was originally appointed, then one separate trustee may be so appointed for the first-mentioned part." In Hood and Challis on the Conveyancing Acts (2nd ed.), p. 237, it is said, "It would appear from the words 'on an appointment of new trustees' that an appointment of separate trustees of a separate part cannot be made for the mere purpose of abstracting that part from the custody of existing trustees, who are allowed to remain in custody of the residue. . . . Nor is it clear that, if a new appointment should be made where there are continuing trustees, the latter could retire from, or be deprived of, their trust as to a part of the property." In the present case, one of two trustees of a will had died before the testator, and a petition was presented asking for the appointment of two new trustees of the will, so far as related to a particular estate, the trusts of which were distinct from those of the remainder of the trust property, in substitution for the deceased trustee, to act in conjunction with the existing trustee. The above passage from Hood and Challis was cited, but PEARSON, J., said that he could see no difficulty in making the proposed appointment.—COUNSEL, Freeman; C. Congus Tucker. SOLICITORS, Senior, Attree, & Johnson.

SETTLEMENT—CONSTRUCTION—ULTIMATE TRUST FOR NEXT OF KIN OF WIFE—REAL AND PERSONAL ESTATE.—In a case of *Brigg v. Brigg*, before Pearson, J., on the 19th inst., the question was as to the construction of the ultimate trust for the next of kin of the wife contained in a marriage settlement. By the deed certain personal estate of the wife was settled, the ultimate trust being for the next of kin of the wife, "of her own blood and family, in due course of distribution, the same as if she had died *sine sole* intestate possessed thereof or entitled thereto." The deed contained a covenant to settle after-acquired property of the wife, real and personal, "upon the like trusts, intents, and purposes as are hereinbefore declared concerning" the property of the wife which was comprised in the settlement. During the coverture the wife became entitled to some real estate. In the events which happened the ultimate trusts of the wife's property came into operation. At the time of her death her next of kin were first cousins, some of them being of the half-blood. PEARSON, J., held that the cousins of the half-blood were entitled as well as those of the whole blood, and that the next of kin were entitled to the personal estate, and the heir-at-law of the wife to the real estate. He was of opinion that the governing intention of the ultimate trust was that the wife's property should go as it would have done if she had not been married.—COUNSEL, Langworthy; Cookson, Q.C., Waggett, and E. Feed; Everett, Q.C., and Norton; Coons-Hardy, Q.C., and Druse. SOLICITORS, Peterson, Bruce, & Co.; Johnson & Weatherall; Bennett, Dawson, & Bennett.

WILL—CONSTRUCTION—TWO GIFTS TO SAME PERSON—CONDITION OF SERVICE—CONDITION WHETHER APPLICABLE TO BOTH GIFTS.—In the case of *In re Lake, Thorpe v. Lake*, which came before Kay, J., on the 20th inst., a question arose upon the following bequest:—"If my servant, F. T., be in my service at my death, I give to her the sum of £10 for her mourning, and I also give her, in acknowledgment of her faithful and attentive services, an annuity of £30 during her life." F. T. was not in the service of the testatrix on her death. KAY, J., said that the legatee ought to have the benefit of the doubt, and that she was entitled to the annuity. If the words had been, "and in addition," his lordship might have come to an opposite conclusion, because those words had always been held to mean that the second legacy was subject to the condition attached to the first, and was treated as an accretion to the first. But here there were new words of gift. In the case of the gift of mourning the condition of service was essential, but that was not so in the case of the annuity, which was for a past consideration. Moreover, it would be absurd to treat an annuity of £30 as an accretion to a gift of £10.—COUNSEL, T. L. Wilkinson; J. Beaumont, and H. Lake. SOLICITORS, Farlow & Jackson; Lake, Beaumont, & Lake.

BANKRUPTCY CASES.

BANKRUPTCY—REPUTED OWNERSHIP—ORDER AND DISPOSITION—TRADE CUSTOM—LETTING OF FURNITURE—BANKRUPTCY ACT, 1883, s. 44—BILL OF SALE—REGISTRATION—TRANSFER—BILLS OF SALE ACT, 1878, ss. 4, 8, 10.—In a case of *Ex parte Turquand*, before the Court of Appeal, No. 1, on the 20th inst., one question was as to the operation of a trade custom with regard to the reputed ownership clause, and there was another question as to registration under the Bills of Sale Act. In February, 1881, D., an hotel-keeper, executed a bill of sale of his furniture in the hotel to E. by way of mortgage to secure £6,000, and the deed was duly registered. In November, 1881, E. assigned to P. the mortgage debt (less £500) and the furniture, subject to D.'s equity of redemption, and shortly afterwards P. deposited the bill of sale and the transfer with his bankers, together with a memorandum of deposit by way of equitable mortgage to secure £16,000. The memorandum was not registered as a bill of sale. In 1882 P. acquired D.'s interest in the hotel, and his equity of redemption under the bill of sale. P. then carried on the business of the hotel until he became bankrupt in 1884. The trustee in the bankruptcy claimed the furniture, on the ground that it was, at the commencement of the bankruptcy, in the order and disposition of the bankrupt as reputed owner with the consent of the bankers, and also on the ground that it should have been registered under the Bills of Sale Act, 1878, as being an agreement in equity by which a right to personal chattels was conferred. CAVE, J., held, on the authority of *Crawcour v. Salter* (20 SOLICITORS' JOURNAL, 525, L. R. 18 Ch. D. 30), that the custom of hotel-keepers hiring furniture is so notorious as to exclude any reputation of the ownership by an hotel-keeper of the furniture in his hotel; and that the memorandum of deposit with the bankers was "a transfer or assignment of a registered bill of sale," and was therefore, by section 10 of the Bills of Sale Act, 1878, excepted from the necessity of registration. The Court of Appeal (Lord SELBORNE, C., BARR, M.R., and LINDLEY, L.J.) affirmed the decision on both grounds. It was argued that the trade custom had no operation except in a case in which the goods in question were in the possession of the bankrupt in accordance with the custom—i.e., in the case of furniture, when it was, in fact, hired by the bankrupt, and not to a case in which the goods were really the bankrupt's own property, subject to a mortgage. It was also argued that the memorandum of deposit with the bankers was not a transfer or assignment, because it was an equitable mortgage by which a new equity of redemption was created. Lord SELBORNE, C., said that when a notorious custom was proved to exist in a particular trade, the effect of it was that everyone who knew the custom knew that the articles to which the custom was applicable in the place where the trade was being carried on might or might not be the property of the person carrying on the trade, and with respect to all the articles within the scope of the custom the doctrine of reputed ownership was absolutely excluded. The custom proved in *Crawcour v. Salter* must be *prima facie* taken to apply to all the furniture of an hotel of whatever kind. The effect of the custom was to give notice to all who knew it, or to whom the knowledge of it must be imputed in law, that articles of furniture in the possession of an hotel-keeper were not presumptively his property. A person having that knowledge has no right to say that there was a reputation of ownership in respect of one thing because, in point of fact, it had not been hired, and that there was no such reputation in respect of another which had been hired. The reputation did not apply to particular articles one way or another, and where there was such a known custom as to exclude the presumption of ownership, any person giving credit to the person who was carrying on the business, on the supposition that the things belonged to him, did so at his own risk. If he were to ask any question it would be, "Are those goods your own?" and not "Upon what terms do you hold them?" and any title of anyone else would be enough to take the particular articles out of the reputed ownership clause, when the articles in the place of business generally were not subject to it. As to the other point, the document by which the bankers acquired their title was not a dealing with the specific goods, but merely an equitable assignment or transfer of an existing security on goods, to which the title was constituted by the then registered bill of sale. Therefore section 10 of the Act applied. BARR, M.R., said that the custom for hotel-keepers to hire the furniture of their hotels was so notorious that it need not now be proved, and the custom applied to everything which was necessary for the furnishing of an hotel for the purpose of carrying it on as an hotel. It applied, not only to furniture in the strictest sense of the word, but to such things also as crockery and

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glass. The result was that the mere fact that furniture was found in an hotel, and used by the proprietor for the purposes of the hotel, did not prove that they were in his possession as reputed owner. As to the other point, his lordship thought that the memorandum of deposit was not a bill of sale within section 4 of the Act. But if it was, it was expressly excluded by section 10. LINDLEY, L.J., concurred.—COUNSEL, Cooper Willis, Q.C., and J. E. Linklater; Macnaghten, Q.C., and Vaughan Hawkins. SOLICITORS, Linklater, Hackwood, & Co.; Farver, Owry, & Co.

BANKRUPTCY—PROOF—JUDGMENT DEBT—EVIDENCE—PROOF OF CONSIDERATION.—In a case of *Ex parte Anderson*, before the Court of Appeal, No. 1, on the 13th inst., a question arose as to the right of proof in bankruptcy in respect of a judgment debt. The *bill* in bankruptcy had issued in September, 1842. The bankrupt had attained twenty-one in July, 1841. He died in December, 1872. In 1878 some assets accrued to the estate. In October, 1884, a proof was tendered by the executrix of a person who had died in 1870. He had never attempted to prove during his life. The only evidence of the alleged debt was an entry (of which a certified copy was produced from the Public Record Office) in the entry-book of judgments of the Court of Exchequer for Michaelmas Term, 1841, by which it appeared that a judgment for the amount claimed had been, on the 4th of January, 1842, recovered by the testator against the bankrupt. There was also something in the entry to show that the action was founded on a bill of exchange accepted by the bankrupt. The executrix knew nothing of the circumstances, and neither the original judgment nor the bill of exchange could be found. Mr. Registrar Pepys declined to admit the proof, and the Court of Appeal (BAXTER, M.R., and CORRON and LINDLEY, L.J.) affirmed the decision. BAXTER, M.R., said that he could not go the length of saying, as had been contended by the counsel for the assignees, that, if no evidence of a debt was given but a judgment for the amount, the proof must be at once rejected, and that it was the duty of the claimant to prove the consideration for the judgment debt. If there were no suspicious circumstances, the judgment was as good evidence of the debt as possible. On the other hand, it could not be said that the judgment was conclusive evidence of a debt, unless the trustee could prove that there was no consideration. The rule in bankruptcy was this. A judgment was *prima facie* evidence of a debt; but if there were circumstances which cast suspicion on the judgment or on the debt upon which it was founded, the court was entitled to call on the claimant to prove the consideration. It would be wrong to compel the trustee to disprove the consideration, for he could not have the means of doing so. In the present case there were circumstances of great suspicion, and the claimant was bound to prove the consideration for the judgment. This she had entirely failed to do, and the proof was rightly rejected. CORRON, L.J., said that a judgment could not be disregarded if there were no circumstances of suspicion; it was *prima facie* evidence of a debt. But in bankruptcy the rights of the other creditors of the bankrupt had to be considered. A judgment might have been submitted to by the bankrupt without any good ground, and this ought not to be allowed to prejudice the rights of his other creditors in the bankruptcy. LINDLEY, L.J., concurred.—COUNSEL, Cooper Willis, Q.C., and Sidney Woolf; Winslow, Q.C., and Yate Lee. SOLICITORS, J. R. Chidley; Still & Son.

THE RAILWAY COMMISSION.*

Dec. 8, 9, 10, 12, 1884; Jan. 20, 1885.—Kempson and others v. Great Western Railway Company.

Terminal services and charges—Station accommodation—Loading and unloading—Cartage—The Regulation of Railways Act, 1873 (36 & 37 Vict. c. 48), s. 15.

The special Acts of a railway company enacted that it should be lawful for them to demand, in addition to the maximum mileage rates for the conveyance of goods, "a reasonable sum for loading, unloading, and covering, and the delivery and collection of goods, and other services incidental to the business of a carrier, where such services respectively shall be performed by the company, and warehousing, wharfage, and any other extraordinary services which may be reasonably and properly performed by the company in relation to such goods."

The railway company's actual charge was considerably more than the mileage rate came to, and the excess was alleged to be the company's charge for (1) loading and unloading; (2) station accommodation; (3) shunting and placing wagons in position for loading and unloading, including use of junctions and expenses of working the same, and also haulage of the loaded wagons to place where they were picked up by the train; (4) advising applicants of the receipt of each consignment at the sending station to the applicant's order, and asking for their instructions, with incidental clerkage, stationery, and stamps; (5) weighing, checking, clerkage, watching, and labelling at sending station; (6) advising the applicants at their request of the arrival of their goods at the receiving station consigned there to their order, with clerkage, stationery, and stamps; (7) clerkage, checking, and watching at the receiving station.

The services (2), (3), (4), (5), (6), and (7) were services for which they claimed to be authorized to charge, either generally, or as part of the expense of loading and unloading.

Upon an application to the Railway Commissioners under section 15 of the Regulation of Railways Act, 1873, to decide what were reasonable sums, if any, to be charged for such terminal services in respect of the applicants' traffic,

Held, that the services (2), (3), (5), (6), and (7) were services incidental to conveyance, and were not services for which a charge could be made under the clause above set out.

Held, also, that the legal meaning in the special Acts of railway companies of the words "load" and "unload" is no other than the sense in which they are used in ordinary English, and that the words are not applicable to things which have their own proper words to describe them.

Held, that the words, "except a reasonable sum for loading, unloading, and covering, and the delivery and collection of goods, and other services incidental to the business of a carrier," did not mean a carrier by railway, but a carrier who collected and delivered goods, and carted from door to door, and that the word "incidental" did not refer to the terminal services above set out, which are performed by a railway company, but rather to such subsidiary services as would, according to the nature of a carrier's employment, ordinarily attach to it.

Upon an application to fix the sums to be paid to the railway company for performing the services (1) of loading and unloading iron rods cut into lengths and rolled round a cylinder, two feet or so in diameter, into coils, which weighed about 2 cwt. each, and of which fifty or sixty made a load for a truck, it was proved that the senders and receivers of the goods employed their own carts, and their carters put the carts by the sides of the trucks, and assisted in the work of loading and unloading, the company's porters performing the larger share of the work. The Commissioners found that the cost to the company at the sending station was 4*d.* a ton, and at the receiving station 4*d.* a ton, and

Held, that taking this cost, with an addition for profit, a reasonable charge for such assistance in loading and unloading respectively was 5*d.* a ton.

Held, that (5) checking was a service not properly embraced in the term loading, and which should not be reckoned as part of the expense of loading.

Held, as to the service numbered (4), that as it was proved to be a service only occasionally requiring to be rendered, it ought not to be taken into account in fixing the amount of a general rate, and that only those for whom things have to be done out of the usual course should bear the reasonable charge that may be made for the doing of them.

The railway company also carried the above-mentioned goods of the applicants at a carted rate of so much a ton, of which 2*s.* was for delivery in Birmingham. The varying distances of the carting district, which had a radius of 1*½* miles, were treated alike as regards the amount of the charge, the railway company having adopted the principle of a fixed uniform charge in concert with the other railway companies having stations at Birmingham. Upon complaint by the applicants that they ought to pay 1*s.* and not 2*s.* for cartage, their works being three-quarters of a mile from the station,

Held, that a uniformity of charge for this service was for the benefit of the public, and that the sum of 2*s.* a ton for delivery in Birmingham was not an unreasonable amount considered as an average charge applicable throughout an area with a radius of 1*½* miles.

W. A. Hunter appeared for the applicants.

The Attorney-General, Webster, Q.C., and R. S. Wright, for the Great Western Railway Company.

Solicitors for the applicants, Neish & Howell.

Solicitor for the defendants, R. P. Nelson.

Nov. 20—29, 1884; Jan. 5, 29, 1885.—Hall & Co. v. The London, Brighton, and South Coast Railway Company.

Terminal charges and services—Order to distinguish in book of rates and distances—The Regulation of Railways Act 1873 (36 & 37 Vict. c. 48), ss. 14, 15.

An order under section 14 of the Regulation of Railways Act, 1873, will be made only as to rates which are being charged by a railway company at the time of the application. Even if the difference between the maximum charge which a railway company may be entitled to make for conveyance and the amount actually charged is small, the railway company will be ordered to distinguish how that difference is made up. The amount of each charge which the company claims a right to make in connection with each description of service rendered must be shown.

A railway company were authorized by their special Act to charge rates not exceeding stated sums per ton per mile, being "the maximum rate of charges to be made by the company for the conveyance of animals and goods, including the tolls, for the use of their railways and wagons or trucks, and for locomotive power, and every other expense incidental to such conveyance, except a reasonable sum for loading, covering, and unloading of goods at any terminal station of such goods, and for delivery and collection, and any other service incidental to the duty or business of a carrier, where such services or any of them are or is performed by the company."

The railway company's actual charge was considerably more than the mileage rate came to, and the excess was alleged to be the company's charge for—(1) loading, or assistance in, and supervision of, loading; (2) covering and uncovering, and use of sheets; (3) weighing, checking, clerkage, watching, labelling—these services being rendered partly for the benefit of the applicants; (4) special haulage, and supply of empty wagons for loading—the outward traffic of the forwarding station being greatly in excess of the inward traffic, wagons are collected and conveyed empty to the forwarding station for loading, often from distant stations; (5) use of the company's wagons off the company's premises and on the premises of the applicants; and (6) use of station, accommodation, and sidings.

The Commissioners held, that the word "conveyance" in the above

clause must be understood as taking in the whole course of the company's work as a railway carrier, from its acceptance of goods brought to it for the purpose of being forwarded to the moment of delivery at the termination of the journey, and that the words "everything incidental to conveyance" comprised station accommodation and services, and that those were, therefore, expenses the payment for which was included in the rate, unless expressly excepted, and were not expenses for which the maximum rate could be exceeded.

Held, that the word "covering" in the clause above set out included not only the labour of unfolding and making fast the sheets over a loaded wagon, but also the use of the sheets.

Held, that "weighing, clerkage, watching, and labelling" were services incidental to conveyance, and were covered by the maximum rate, because a railway company that carried goods contracted to take proper care of them in their passage, and to make a right delivery of them, and being thus liable, and having also to calculate the price of carriage according to class and tonnage, it finds it necessary, in its own interests, to check, weigh, label, and watch, and to write out way-bills, invoices, and accounts.

Held, that unless a company is put to some special expense in supplying wagons, the rate ought not to be increased on account of it, for the use of wagons for which a rate is payment involves a delivery of them for use in an ordinary way.

Littler, Q.C., and W. A. Hunter, appeared for the applicants.

H. Saunders, Q.C., C. C. Macrae, and *J. Macdonell*, for the railway company.

Solicitor for the applicants, *Goddon & Hare*.

Solicitors for the defendants, *Norton, Ross, Norton, & Co.*

MANCHESTER CITY SESSIONS. (Before H. W. WEST, Esq., Q.C., M.P.).

Feb. 16.—*Reg. v. Collier and another.*

In this case the prisoners were charged with stealing handkerchiefs.

McKean appeared for the defence of both.

On the close of counsel's address to the jury, and before summing up, the learned recorder, evidently referring to some remarks of counsel during the defence, asked the prisoners whether they had anything they desired to say to the jury; an opportunity of which one of them availed herself.

The Recorder, in addressing the jury, said that there was a strange idea prevalent throughout the country (and he had even read it expressed in some newspaper) that when a prisoner employed counsel to defend him, the court could only give audience to such counsel, the prisoner's mouth being "closed." This, he said, in a country like England, so noted for the fair administration of justice, was a most atrocious idea. It was wholly incorrect, for in the course of any proceedings, whether before the magistrates or elsewhere, the court was always ready and willing to hear the prisoner's own explanation of the matter in question, whether he employed counsel to make statements and urge points for him or not.

OBITUARY.

MR. WILLIAM RADCLIFFE WILSON.

Mr. William Radcliffe Wilson, solicitor (of the firm of Scholey, Wilson, & Leathem), of Wakefield and Pontefract, died at his residence at the former place, on the 13th inst., after a short illness. Mr. Wilson was born in 1834. He was admitted a solicitor in 1848, and he formerly practised at Malton. About the year 1867 he removed to Wakefield, where he became a member of the firm of Scholey, Wilson, & North. He was, at the time of his death, associated in partnership with Mr. Claude Lestham, who is clerk to the West Riding magistrates at Wakefield, and he had a large private practice, the firm having offices at both Wakefield and Pontefract. Mr. Wilson had been, for nearly five years, clerk to the Wakefield Board of Guardians, Assessment Committee, School Attendance Committee, and Rural Sanitary Authority, and he was superintendent registrar for the Wakefield District. His death is universally regretted.

MR. WILLIAM CHATHAM.

Mr. William Chatham, solicitor, died at Hull, on the 16th inst., at the age of seventy-three. Mr. Chatham was born in 1811. He was admitted a solicitor in 1835, and he had practised for nearly fifty years at Hull, where he had an extensive practice. He was, at the time of his death, associated in partnership with his son, Mr. John Park Chatham, who was admitted a solicitor in 1864. Mr. Chatham had held several important appointments. He was for many years clerk to the Sculcoates Board of Guardians and Assessment Committee, and superintendent registrar for the Sculcoates District. He was also clerk to the magistrates for the division of South Hunsley Beacon, in the East Riding of Yorkshire. He was the last holder of the office of high constable for South Hunsley Beacon. Mr. Chatham was the oldest member of the Hull Incorporated Law Society.

The application by Mr. Chaffers, a report of which we extracted last week from the *Times*, was for an order that the Registrars of Solicitors do grant Mr. Chaffers a certificate for the current year.

LEGAL APPOINTMENTS.

Lord Justice Bowen has been elected Visitor of Balliol College, Oxford.

Mr. ALFRED WILLIAM RAWLISON, solicitor, of Horsham and Crawley, has been elected Coroner for the Horsham Division of the County of Sussex, on the resignation of his partner, Mr. Arthur Reid Bortock. Mr. Rawlison was admitted a solicitor in 1873.

Mr. ALFRED SPENCER THURSFIELD, solicitor, of Birmingham and Kidderminster, has been appointed a Commissioner to administer Oaths in the Supreme Court of Judicature.

Mr. FREDERICK ROBERT BROOKE WALTON, of the Central Probate and Divorce Registry of the High Court of Justice, has been appointed District Probate Registrar for the Shrewsbury District, in succession to the late Mr. William Cope.

Mr. ARCHIBALD NICOLLS, barrister, has been appointed Secretary to the Irish Loan Fund Board, in succession to the late Mr. Patrick James Smythe. Mr. Nicoll was called to the bar in Ireland in 1858. He has practised on the Home Circuit.

Mr. FREDERICK GASKELL LING, solicitor, of Framlingham, has been appointed Clerk to the Framlingham Burial Board. Mr. Ling was admitted a solicitor in 1873.

Mr. CLAUDE HURST PETER, solicitor, of Launceston, has been elected Town Clerk of that borough, on the resignation of his father, Mr. Richard Peter. Mr. C. H. Peter is clerk to the Launceston Burial Board. He was admitted a solicitor in 1875.

Mr. THOMAS ANTHONY WOODBRIDGE, solicitor, of 13, Clifford's-inn, and of Brentford, has been elected Chairman of the Improvements Committee in the Court of Common Council. Mr. Woodbridge was admitted a solicitor in 1861. He is a common councilman for the Ward of Farringdon Without.

Mr. JOHN TRAYNER, advocate, has been appointed a Judge of the Court of Session in Scotland, on the resignation of Lord Deas. Mr. Trayner was admitted a member of the Faculty of Advocates at Edinburgh in 1858. He has been for several years sheriff of Forfarshire.

Mr. JOHN GWINNE JAMES, solicitor (of the firm of James & Bodenham), of Hereford, has been elected an Alderman for that borough. Mr. James is the son of Mr. Philip Turner James, of Hereford, and he is brother to the present Attorney-General. He was admitted a solicitor in 1845, and he is clerk to the county magistrates at Hereford, and to the Commissioners of Taxes. His partner, Mr. Frederick Bodenham, is clerk of the peace for the borough.

Mr. WILLIAM MANSFIELD GARDINER, of Uxbridge, and 9, John-street, Adelphi, W.C., solicitor, has been appointed a Commissioner to administer Oaths in the Supreme Court of Judicature. Mr. Gardiner was admitted a solicitor in 1875.

DISSOLUTIONS OF PARTNERSHIPS, ETC.

CHARLES HENRY LOVELL, deceased, THOMAS JOHN PITFIELD, and WALTER LOVELL (Lovell, Son, & Pitfield), solicitors, 3 and 4, Gray's-inn-square, Middlesex, as regards the said Walter Lovell. Sept. 1. The said Thomas John Pitfield and William Lovell will in future carry on the said business under the same style.

[*Gazette*, Feb. 20.]
ALBERT ST. PAUL and ROBERT EDRIDGE (St. Paul & Edridge), solicitors, 11, Staple-inn, Middlesex. Feb. 14.
[*Gazette*, Feb. 24.]

Mr. WASHINGTON EVANS, of 35, Eastcheap, solicitor, has admitted into partnership Mr. C. WILFRID BLAXLAND, a member of the late firm of Jones, Blaxland, & Son, of Lincoln's-inn-fields.

LEGISLATION OF THE WEEK.

HOUSE OF COMMONS.

Feb. 12.—*Bills Read a Second Time.*
Copyhold Enfranchisement; Waterworks Clauses Act (1847) Amend-

ment.
Bill in Committee.

Redistribution.

COURT PAPERS.

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	APPEAL COURT NO. I.	APPEAL COURT NO. 2.	V. C. BACON.	Mr. Justice KAY.
Mon. Mar. 2	Mr. Carrington	Mr. Pemberton	Mr. Jackson	Mr. Teesdale
Tuesday ... 3	Jackson	Ward	Carrington	Farrer
Wednesday ... 4	Lavie	Pemberton	Jackson	Teesdale
Thursday ... 5	Pugh	Ward	Carrington	Farrer
Friday ... 6	Morivale	Pemberton	Jackson	Teesdale
Saturday ... 7	King	Ward	Carrington	Farrer

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	Mr. Justice CHITTY.	Mr. Justice NORTH.	Mr. Justice PEARSON.
Monday, Mar.....	2 Mr. Koe	Mr. Pugh	Mr. King
Tuesday	3 Clowes	Lavie	Mervivale
Wednesday	4 Koe	Pugh	King
Thursday	5 Clowes	Lavie	Mervivale
Friday	6 Koe	Pugh	King
Saturday	7 Clowes	Lavie	Mervivale

COMPANIES.

WINDING-UP NOTICES.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CROWN PUBLISHING COMPANY, LIMITED.—Petition for winding up, presented Feb 14, directed to be heard before Pearson, J., on Saturday, Feb 25. Hilbary, South sq, Gray's inn, solicitors for the petitioner.

CROWN PUBLISHING COMPANY, LIMITED.—Petition for winding up, presented Feb 19, directed to be heard before Pearson, J., on Feb 25. Plesse and Son, Old Jewry chbrs, solicitors for the petitioners.

MAINDY STEEL WORKS, LIMITED.—Petition for winding up, presented Feb 19, directed to be heard before Chitty, J., on March 7. Behrend, Bucklersbury, solicitor for the petitioner.

OXFORDSHIRE IRONSTONE COMPANY, LIMITED.—Pearson, J., has by an order, dated Jan 12, appointed Francis Cooper, 14, George st, Mansion House, to be official liquidator.

[Gazette, Feb. 20.]

FLAGSTAFF DISTRICT SILVER MINING COMPANY, LIMITED.—Creditors are required, on or before April 17, to send their names and addresses, and the particulars of their debts or claims, to Frederick Whinney, 8, Old Jewry. Tuesday, April 29, at 2, is appointed for hearing and adjudicating upon the debts and claims.

GEORGE DROVER AND COMPANY, LIMITED.—KAY, J., has by an order, dated July 7, appointed William Russell Crowe, 30, Budge row, Cannon st, to be liquidator in the place of John Evans Freke Aymer.

"GREAT EASTERN" STEAM SHIP COMPANY, LIMITED.—Petition for winding up, presented Feb 21, directed to be heard before Chitty, J., on Saturday, March 7. Gregory and Co, Bedford row, solicitors for the petitioner.

WELLS AND CO, LIMITED.—Creditors are required, on or before March 27, to send their names and addresses, and the particulars of their debts or claims, to Walter Samuel Oxborow, 57, Cheapside. Monday, April 18, at 11, is appointed for hearing and adjudicating upon the debts and claims.

[Gazette, Feb. 21.]

UNLIMITED IN CHANCERY.

LLOYD GENERALE ITALIANO.—Petition for winding up, presented Feb 19, directed to be heard before Pearson, J., on Feb 25. Stokes and Co, Great St Helens, solicitors for the petitioners.

[Gazette, Feb. 20.]

BANBURY AND CHELTENHAM DIRECT RAILWAY COMPANY.—Creditors are required, on or before March 16, to send their names and addresses, and the particulars of their debts or claims, to Mr Walter Webb, 23, Queen Victoria st, Tuesday, March 24 at 3, is appointed for hearing and adjudicating upon the debts and claims.

[Gazette, Feb. 21.]

COUNTY PALATINE OF LANCASTER.

LIMITED IN CHANCERY.

SAMUEL CHARLTON AND COMPANY, LIMITED.—Petition for winding up, presented Feb 19, directed to be heard before the Vice-Chancellor at St George's Hall, Liverpool, on Monday, March 2 at 10.30. Bullock, Manchester, solicitor for the petitioner.

WIGAN SPINNING COMPANY, LIMITED.—By an order made by the Vice-Chancellor, dated Feb 10, it was ordered that the voluntary winding up of the company be continued. Mather, Liverpool, agent for Wright and Appleton, Wigan, solicitors for the petitioners.

[Gazette, Feb. 20.]

FRIENDLY SOCIETIES DISSOLVED.

BEEHIVE LODGE OF THE PHILANTHROPIC ORDER OF TRUE IVORITES, ST. DAVID'S UNITY, Dock Tavern, Briton Ferry, Glamorgan. Feb 18.

HARMONIC LODGE, 14, NOBLE ORDER OF FEMALE DRUIDS, LEIGH UNITY, FRIENDLY SOCIETY, Eagle and Child Inn, Billinge, Lancaster. Feb 18

[Gazette, Feb. 20.]

FRIENDLY SOCIETY, Fox in the Terrace Inn, Hyde Park terrace, Milnow rd, Rochdale. Jan 22.

NEW FRIENDLY SOCIETY, Anchor Inn, Anchor rd, Longton, Stafford. Feb 20.

WYRLEY FRIENDLY SOCIETY, Swan Inn, Great Wyreley, Stafford. Feb 19

[Gazette, Feb. 24.]

CREDITORS' CLAIMS.

CREDITORS UNDER ESTATES IN CHANCERY.
LAST DAY OF PROOF.

ABLISS, WILLIAM HAST, Colchester, Tobaccoconist. Mar 12. Harvey v Ablliss, Chitty, J. Howard, Colchester.

HALSEY, EDWARD, Leintwardine, Hereford, Gent. Mar 17. Woollard v Halsey, Registrar, Manchester District. Dowling and Urry, Bolton.

HARRIS, AMOS HOWS, Skeldergate, York, Porter Merchant. Mar 15. Wilkinson v Sheftwood, Pearson, J. Mann, York.

ROLLINSON, CHARLES, Barnsley, York, Shoe Manufacturer. Mar 17. Barnsley Union Bank v Rollinson, Chitty, J. Marshall, Barnsley.

THOMAS, DANIEL, jun, Canton, Llandaff, Glamorgan, Colliery Owner. Mar 19. Mathias v Thomas, Bacon, V.C.

WOOD, ALEXANDER GRAY, Port Darwin, Northern Territory, South Australia. Police Trooper. July 20. Trinder v Wood, Kay, J. Romer, St Helen's place

[Gazette, Feb. 17.]

HAMMOND, MARY ANN, New Oxford st. March 14. Poynter v Wilson, Pearson, J. Chatterton, Chancery lane.

HAWKINS, ANNE MASON, Dover. March 14. Woodhead v Carnochan, Pearson, J. Carnochan, Crowle.

MARKEWICK, HENRY CHARLES, Tunbridge, Kent, Jeweller. March 16. Tucker v Macdonald, Bacon, V.C.

PATCH, EMMA MOOR, Exeter. March 18. Penruddocke v Penruddocke, Bacon, V.C. Brombridge, Exeter.

SMITH, EUNICE, Colchester, Essex. March 27. Branch v Reynolds, Chitty, J. Sparling, Colchester.

WALKER, THOMAS ROLAND, Boxley, Kent. March 14. Walker v Walker, Kay, J. Batchelor, Essex st, Strand

[Gazette, Feb. 20.]

LINES, WILLIAM, Chipperfield, Herts. March 21. Bucks and Oxon Union Banking Company v Lines, Bacon, V.C. Rowell, Rickmansworth.

MADDIN, JAMES, Linden gdns, Baywater, Cocos-nut Matting Manufacturer. March 30. Jopling v Maddin, Kay, J. Poole, Ironmonger lane.

ROBINSON, THOMAS, Swansea. March 23. Holdsworth v Strick, Bacon, V.C. Smith and Lawrence, Swansea

[Gazette, Feb. 24.]

CREDITORS UNDER 22 & 23 VICT. CAP. 35.
LAST DAY OF CLAIM.

ALEXANDER, HELENA MARGARETTA, Chase Bank, Southgate. March 14. Neish and Howell, Watling st.

ALEXANDER, JAMES, Chase Bank, Southgate, Esq. March 14. Neish and Howell, Watling st.

BADDILEY, JAMES, Cricketfield rd, Lower Clapton, Printer. March 30. Loxley and Morley, Cheapside.

BECKWITH, WILLIAM, Little Hulton, Lancaster, Innkeeper. March 7. Balshaw, Bolton.

BLAKEMORE, THOMAS, Crown st, Soho, Builder. March 2. Jones, New Oxford st Bradford, JOHN, Wingmore rd, Herne Hill. March 10. Armstrong, Chancery lane.

CATTELL, SAMUEL, Daventry, Northampton, Builder. May 1. Burton and Willoughby, Daventry.

CHIRM, JOHN RICHARD, Birmingham, Timber Merchant. March 25. Newey, Birmingham.

COOK, SUSAN, Hethersett, Norfolk. March 1. Bavin and Daynes, Norwich.

COOPER, THOMAS HAGUE, Hyde, Chester, Innkeeper. Feb 21. Brooks, Hull.

COVERDALE, JOHN, Dunswell, York. March 25. Walker and Harland, Hull.

DE VOOGD, JAACOB VINCENT, Liverpool, Merchant. May 6. Steinforth, Liverpool.

EARLIE, ANNE, Wokingham, Berks. March 30. Wheeler and Sargeant, Wokingham.

EAST, WILLIAM, Thomas st, Burdett rd, Yeast Merchant. March 10. Marsh, Fen et, Fenchurch st.

FEEL, JOHN GREEN, Prebend st, Islington, Hat Manufacturer. March 16. Norris, Gray's inn pl, Grey's inn.

FREEMAN, LUCY CHARLOTTE, Seckhams, Lindfield, Sussex. March 31. Clutton and Co, Serjeants inn, Fleet st.

GALLOWAY, THOMAS, Sale, Chester, Gent. March 18. Hinde and Co, Manchester.

GREAVES, HENRY, Erington, Warwick, Gent. March 25. Williams, Birmingham.

HARDY, HENRY, Wakefield, Dealer. Feb 26. Hickmott, Rotherham.

BARGRAVES, HENRY, Wholaw, nr Burnley, Farmer. Feb 26. Knowles, Burnley.

HASLAM, SUSANNAH, Brampton, Derby. March 7. Jones and Middleton, Chesterfield.

HASWELL, ELEANOR, Gateshead, Durham. March 21. Dixos, Gateshead.

HENLEY, RIGHT HON. JOSEPH WARNER, Waterperry House, Oxford. March 23.

LAWRENCE and Co, New sq, Lincoln's inn.

HILL, FREDERICK, Manchester, Smallware Dealer. March 31. Diggies and Osgden, Manchester.

HOOOTON, JAMES, Skirbeck, nr Boston, Lincoln, Farmer. March 20. Nunn, Downham Market, Norfolk.

LOCKER, THOMAS WILLIAM, Romsey Extra, Southampton, Farmer. April 1. Tanner, Wimborne Minster, Dorset.

MANSON, WILLIAM, Yealand Conyers, nr Cornforth, Lancaster, Gent. March 31.

MILLER, ELISABETH, Great Yarmouth. March 19. Copeman and Cadge, Loddon, nr Norwich.

MORGAN, JOHN, Loughborough rd, Brixton. March 1. Greenop and Sons, Gracechurch st.

ONSLOW, REV. CHARLES, Holt, Wimborne Minster, Dorset. March 14. Tanner, Wimborne Minster.

PERRIS, MARY, Gloucester. April 9. Washbourn and Son, Gloucester.

ROWBOTHAM, JOHN, Southport, Lancaster, Esq. April 10. Hand, Macclesfield.

SAUNDERS, MARIA, Weston super Mare, Somerset. April 11. Ruscombe and Co, Bridgwater.

SHURMAN, JAMES LEGASPIE, Farrington st. April 7. Pearce and Sons, Giltspur st.

SIMS, MARY, May ter, Pease. Mar 12. Parker, Lincoln's inn fields.

STRETON, BARTHROLOMEW, Manchester, Gent. Mar 25. Welsh and Sons, Manchester.

TERLEY, JOHN HUMPHREYS, Rock Ferry, Chester, Cashier. Mar 10. Thorne and Cameron, Liverpool.

WELLER, THOMAS EDMUND, Kingston upon Thames, Gent. Feb 26. Plunkett and Lester, St Paul's churchyard.

WILSON, EDMUND, Lymington, Hants, Retired Captain. Mar 20. Moore and Co, Lyminster.

[Gazette, Feb. 10.]

ARNEY, Sir GEORGE ALFRED, Devonshire pl, Portland pl. April 3. Speed, Nottingham.

ATTENBOROUGH, ROWLAND WILLIAM, Wallingford, Berks, Solicitor. Feb 22. Slade, Wallingford.

BRALLE, JOHN HOSKIN, Edgware rd, Draper. March 25. Hortin, Edgware rd.

BOYES, JOHN, Calthorpe terr, Regent's pk, Esq. March 31. Rivington and Son, Fenchurch bridge.

CLAVEN, CHARLOTTE PENELOPE, Chapel st, Eaton sq. March 20. Tatham and Pyne, Fredericks pl, Old Jewry.

DR JERSEY, HENRY, Gresham st, Solicitor. April 10. Micklem and Co, Gresham st.

EDMONDSON, JAMES, Windermere, Westmorland, Engraver. March 25. Banks, Preston.

FINCH, JOHN, Clarence st, Clapham. March 13. Halse and Co, Cheapside.

FLETCHER, HENRY ALLISON, Croft Hill, nr Whitehaven, Cumberland, Engineer. March 31. Brockbank and Co, Whitehaven.

GIRDLESTONE, REV. EDWARD, Bristol. March 15. Barnett and Gilmore, Bristol.

HASKEW, JAMES, Derby. March 11. Wall and Hinds, Stourbridge.

HILL, ELIZABETH SARAH, Stockwell, Surrey. March 11. Henry, Furnival's inn, Holborn.

HUTCHINSON, WILLIAM JOHNSON DAWSON, Kingsclere, Southampton, Surgeon. March 25. Dangerfield and Blythe, Craven st, Charing Cross.

ISAAC, JANE, Aberystwyth, Cardigan, Lodging house keeper. March 1. James Davies, Oxford st, Liverpool.

KENNEDY, VINCENT FREDERICK, Dorchester, Oxon. March 31. Hollams and Co, Mincing lane.

LLOYD, ST VINCENT, Syra, Greece, Retired British Consul. March 14. Long Price, Llandillo.

LOCK, SUSANNA, Tunbridge Wells, Kent. March 2. Cripps and Son, Tunbridge Wells.

MILES, JOSEPH JOHNSON, Milfield lane, Highgate, Esq. J.P. March 21. Rivington and Son, Fenchurch buildings.

NEEDS, JOHN EDWARD, Bedford terrace, Upper Holloway, Gentleman. March 25. Hortin, Edgware rd, Hyde park.

OLLIVER, STEPHEN DUDLEVOLD, St Michael's, Azores, Gentleman. April 6. Holmes, Worthing.

OWEN, CATHERINE CECILLA, Gloucester st, Warwick sq. March 20. Tatham and Pyne, Fredericks pl, Old Jewry.

RIVINGTON, FRANCE, Eastbourne, Sussex, Esq. March 21. Rivington and Son, Fenchurch buildings.

SMITH, ELEANOR, Weymouth. March 14. Sparks and Blake, Crewkerne.

- SYMONDS, CHARLOTTE, Tatting Keynton, Dorset. April 4. Johns and Traill, Bradford.
- TARGETT, WILLIAM, Bath, Retired Florist. March 25. Burne and Cooke, Bath.
- TURNER, JAMES, Yate, Gloucester, Innkeeper. March 28. Trenfield, Chipping Sodbury.
- TYREE, MARGARET, Aintree, Lancaster. March 1. Bullen, Liverpool. [Gazette, Feb. 18.]
- BECHER, ELIZABETH SUSANNAH, Southwell, Nottingham. April 2. Crust and Co, Beverley.
- BOLTON, CHARLES EDWARD, Leeds, Accountant. March 17. Ford and Warren, Leeds.
- BRAMAH, REV HENRY SALKELD, Liverpool, Clerk. March 31. Evans and Co, Liverpool.
- BROWN, CHARLES PHILIP, Kildare gdns, Esq. March 23. Lewis and Sons, Wilmingtton sq.
- CAETT, ELLEN LOUISE, Brixton rd, Surrey. Aug 30. Pierpoint and Lock, Pall Mall.
- CATTELEY, HENRY, West Brighton, Sussex, Esq. April 1. Sturt, Ironmonger lane.
- CATTELL, HARRY WOLFE, Osborne Villas, West Tottenham, Solicitor. March 25. Hayward, King st.
- CLIFFE, FANNY, Birmingham. March 16. Cliffe, North st, Ryecroft, Walsall.
- COLES, GEORGE, Saint Julian's rd, Streatham, Esq. April 9. Baileya and Co, Brixton st.
- CRAFTER, ARTHUR EDMUND, Angel ct, Throgmorton st, Stock Broker. April 18. Vanderpump, Gtoy's-inn-square.
- DAELING, SARAH, Trimdon Grange House, Durham. March 21. Todd and Harrison, West Hartlepool.
- FELDEN, REV HENRY JAMES, Kirk Langley, Derby. March 25. Barber and Co, Derby.
- FLEET, THOMAS, Buxton, Derby, Draper. April 4. Bennett and Co Buxton.
- GRAHAM, ADOLPHUS FERDINAND, Liverpool, Surgeon. May 1. Whitley and Co, Liverpool.
- HASLEM, JOHN, Derby, Gent. March 25. Eddowes, Derby.
- HOOPER, HENRY HANCOCK, South Lambeth rd, Collector of Her Majesty's Customs. April 13. Andrew and Co, Gt James st, Bedford row.
- LAXTON, WILLIAM, Trellis, Wendron, Cornwall, Yeoman. March 9. Tyacke, Helston.
- MAJOR, WILLIAM JOHN, Warwick st, Blackfriars rd, Chair Maker. March 7. Miller and Co, Cophill ct.
- NEWCOMB, GEORGE, Aldershot, Southampton, Esq. April 15. Collyer-Bristow and Bedfords, row.
- OXBURY, ROSA SARAH, Brunswick ter, Camberwell. March 18. Futvoye and Co, John st, Bedford row.
- PITFIELD, MARTHA FOWLER, Winscombe, Somerset. March 20. Clarke and Lukin, Charlton.
- SEXTON, JOHN TURNER, Brompton, South Australia. July 20. Trinders and Romer, St Helen's pl.
- SIMITH, EDWARD, Mansfield Woodhouse, Nottingham, Grocer. March 26. Alcock, Mansfield.
- STOKES, THOMAS, Measham, Derby, Gent. April 6. Smith and Mammatt, Ashby-de-la-Zouch.
- STREET, HENRY, Langford, Bedfordshire, Market Gardener. March 20. Gery, Sheriff.
- TAYLOR, SAMUEL, Long Sutton, Lincoln, Gent. March 10. Mossop and Mossop, Long Sutton.
- WADE, CHARLES, Hatfield, Broad Oak, Essex, Surgeon. March 25. Gush and Co, Finchley circuit.
- WATSON, JOHN, Micklesover, Derby, Farmer. March 25. Eddowes, Derby.
- WHITE, RICHARD, Stoke Damerel, Devon, Gent. March 20. Gidley and Son, Plymouth.
- WILLIS, GEORGE, Charford, Bromsgrove, Worcester, Gent. March 25. Sanders, Bromsgrove.
- [Gazette, Feb. 17.]

SALES OF ENSUING WEEK.

- March 2.—Mr. H. C. NEWTON, at the Mart, at 2 p.m., Freehold Estate (see advertisement, Feb. 21, p. 4).
- March 2.—Messrs. DEEHAM, TEWSON, FARMER, & BRIDGEWATER, at the Mart, at 2 p.m., Policies, &c. (see advertisement, Feb. 21, p. 4).
- March 5.—Mr. GEORGE B. SMALLPEACE, at the Mart, at 2 p.m., Leasold Property (see advertisement, Feb. 21, p. 4).

BIRTHS, MARRIAGES, AND DEATHS.

BIRTHS.

FOX.—Feb. 14, at 13, Caledonia-place, Clifton, Bristol, the wife of Charles Edward Fox, of the Inner Temple, barrister-at-law, and of Bombay, of a daughter.

WILLIAMS.—Jan. 16, at The Nook, Reduit, Mauritius, the wife of Frederick Conde Williams, judge of the Supreme Court, at a son.

MARRIAGE.

SUMMERS.—JAN. 22, at Jhansi, Central Provinces, India, by the Rev. B. Hammond, Edmund William Bowles Summers, of Ramnou, British Burma, solicitor, to Katherine Mary Warren, sixth daughter of G. W. Warren Davis, of The Water, Milford Haven.

DEATHS.

DAUGARS.—Feb. 26, at Hastings, John W. G. L. Daugars, barrister-at-law, Middle Temple, aged 26.

HARRISON.—Feb. 17, at 17, Harrington-square, N.W., Richard Tarrant Harrison, barrister-at-law, of Bricks-court, Temple, aged 77.

PARKER.—Feb. 26, at 29, Gloucester-place, Greenwich, Francis, second son of the late Charles Lowland Parker, of Greenwich and Blackheath, aged 49. R. L. P. HOLLOWAY.—Feb. 22, at Heath Side, Knutsford, Cheshire, Charles Holloway, solicitor, aged 66.

SMITH.—Feb. 18, at 3, Montserrat-road, Putney, Frederick James Smith, of 4, Essex-court, Temple, barrister-at-law, recorder of Margate, aged 66.

LONDON GAZETTES.

BANKRUPTCIES ANNULLED.

Under the Bankruptcy Act, 1869.

FRIDAY, Feb. 26, 1885.

Boulton, Lewis, Lower Holme, Pontefract, York. Feb. 3

THE BANKRUPTCY ACT, 1869.

FRIDAY, Feb. 26, 1885.

EXECUTIVE ORDERS.

Allan, Richard Thomas, Collingham, Yorkshire, Farmer. Pet Feb. 18. Ord Feb. 26. Exam Mar. 15.

- Archdeacon, Isabella, Bradford, Lodging house Keeper. Bradford. Pet Feb 17. Ord Feb 18. Exam Mar 10 at 12.
- Barbet, Edwin James, Watney st, Commercial rd, Oil and Colour Man. High Court. Pet Feb 16. Ord Feb 16. Exam Mar 25 at 11 at 34, Lincoln's Inn fields.
- Becket, Charles, Bath, Auctioneer. Bath. Pet Feb 16. Ord Feb 16. Exam Mar 12 at 11.30.
- Bray, Eldred, Pinner, Middlesex, Greengrocer. St Albans. Pet Jan 23. Ord Feb 18. Exam Mar 27.
- Brook, Butterworth, Padham, Lancashire, Grocer. Burnley. Pet Feb 18. Ord Feb 18. Exam Feb 26.
- Broughton, James, Leeds, Ironmonger. Leeds. Pet Feb 18. Ord Feb 18. Exam Mar 17 at 11.
- Bryant, Thomas, Birmingham, Grocer. Birmingham. Pet Feb 17. Ord Feb 17. Exam Mar 16 at 2.
- Corston, James, Tonbridge Wells, out of business. Tonbridge Wells. Pet Feb 17. Ord Feb 17. Exam Mar 17 at 2.30.
- Dawes, Alfred Larkin, Bournemouth, Music Seller's Assistant. Poole. Pet Feb 18. Ord Feb 18. Exam Mar 18 at 2 at Townhall, Poole.
- Devonshire, Daniel Wilson, King's Lynn, Fishmonger. King's Lynn. Pet Feb 16. Ord Feb 18. Exam Mar 13 at 12 at Court house, King's Lynn.
- Drury, Thomas, Leeds, Painter. Leeds. Pet Feb 17. Ord Feb 17. Exam Mar 3 at 11.
- Eddale, Robert, Newsham pk, nr Liverpool, Gent. Liverpool. Pet Feb 6. Ord Feb 17. Exam Mar 2 at 12 at Court house, Government bridge, Victoria st, Liverpool.
- Evans, Thomas, Neath, Glamorganshire, Bootmaker. Neath. Pet Feb 16. Ord Feb 18. Exam Mar 5 at 10 at Townhall, Neath.
- Ewbank, Mary, Gt Grimsby, Grocer. Gt Grimsby. Pet Feb 17. Ord Feb 17. Exam Mar 4 at 11 at Townhall, Grimsby.
- Fullford, Frederick George, Gosport, Hampshire, Builder. Portsmouth. Pet Feb 17. Ord Feb 17. Exam Mar 9.
- Gee, W. M., York st, St James's sq, Wine Merchant. High Court. Pet Jan 26. Ord Feb 18. Exam Mar 27 at 11 at 34, Lincoln's Inn fields.
- Gibbin, Henry John, Finchleyfield, Essex, Grocer. Chelmsford. Pet Feb 18. Ord Feb 18. Exam Mar 9 at 1.
- Hale, Ann Jane, Evesham, Worcestershire, Dressmaker. Worcester. Pet Feb 17. Ord Feb 17. Exam Mar 3 at 11.30.
- Harvey, Albert Henry, Romford, Essex, Collector to the Local Board of Health, Romford. Chelmsford. Pet Feb 17. Ord Feb 17. Exam Mar 9 at 1.
- Harwood, James, Brighton, Bootmaker. Brighton. Pet Feb 11. Ord Feb 12. Exam Mar 5 at 12.
- Hopcraft, Thomas Smith, Old Broad st, Gent. High Court. Pet Jan 30. Ord Feb 18. Exam Mar 27 at 11 at 34, Lincoln's Inn fields.
- Jones, Owen, Anglesey, Grocer. Bangor. Pet Feb 16. Ord Feb 16. Exam Mar 23 at 12.30.
- Laidlaw, Alexander William, Bromley, Kent, Agricultural Implement Dealer. Croydon. Pet Feb 18. Ord Feb 18. Exam Mar 27.
- Lloyd, Jenkin, Tyrolstorn, nr Pontypridd, Grocer. Pontypridd. Pet Feb 16. Ord Feb 16. Exam Mar 3 at 2.
- Lupton, James, Yeadon, Yorkshire, Blacksmith. Bradford. Pet Feb 17. Ord Feb 17. Exam Mar 6 at 12.
- Messenger, Edwin, Leicester, Tailor. Leicester. Pet Feb 16. Ord Feb 16. Exam Mar 4 at 10.
- Morgan, Robert, Sussex pl, Onslow gardens, South Kensington, Florist. High Court. Pet Feb 17. Ord Feb 17. Exam Mar 26 at 11 at 34, Lincoln's Inn fields.
- Muller, Adam Boleslaw, Oxford, Tutor. Oxford. Pet Feb 17. Ord Feb 17. Exam Mar 5 at 12.
- Newton, Frank Edgar, Oxford, China Merchant. Oxford. Pet Feb 17. Ord Feb 17. Exam Mar 5 at 12.
- Odell, Charles Albert, Landport, Hampshire, Grocer. Portsmouth. Pet Feb 14. Ord Feb 14. Exam Mar 9.
- Paret, Fanelle, Clarenceon sq, Camden Town, Artificial Flower Manufacturer. High Court. Pet Feb 17. Ord Feb 17. Exam Mar 19 at 11.30 at 34, Lincoln's Inn fields.
- Penny, F. J., Williams rd, Ealing Dean, Builder. Brentford. Pet Jan 19. Ord Feb 10. Exam Mar 10 at 2.
- Pickles, Joshua Anderson, Ilkley, Yorkshire, out of business. Bradford. Ord Feb 18. Order made under section 103. Exam Mar 10 at 12.
- Plowden, Walter Raleigh, Ventnor, I.W., Gent. Newport and Ryde. Pet Feb 17. Ord Feb 18. Exam Mar 4 at 10 at Townhall, Ryde.
- Reasy, Edward, Blackpool, Auctioneer. Preston. Pet Feb 17. Ord Feb 18. Exam Mar 20.
- Rees, David, Treoreky, Glamorganshire, Grocer. Pontypridd. Pet Feb 17. Ord Feb 17. Exam Mar 10 at 2.
- Rees, Thomas, Swansea, Builder. Swansea. Pet Feb 16. Ord Feb 16. Exam Mar 19.
- Rogers, Abraham, Burton crescent, Euston rd, Jeweller. High Court. Pet Feb 16. Ord Feb 16. Exam Mar 24 at 11 at 34, Lincoln's Inn fields.
- Ryder, Charles Thaddous, Newton Abbot, Devonshire, Broker. Exeter. Pet Feb 18. Ord Feb 18. Exam Mar 12 at 11.
- Ryley, Edward Charles, Gt Prescot st, Whitechapel, Registrar of County Court. High Court. Pet Dec 4. Ord Feb 12. Exam Mar 24 at 11 at 34, Lincoln's Inn fields.
- Sanders, W. H., Greenwich, Kent, Traveller. Greenwich. Pet Feb 2. Ord Feb 17. Exam Mar 13 at 1.
- Shreeve, James John Ritches, and James Taylor, Gorleston, Suffolk, Boat Builders. Great Yarmouth. Pet Feb 16. Ord Feb 16. Exam Mar 9 at 2.30 at Townhall, Great Yarmouth.
- Stead, Jonas Turner, Bradford, Yorkshire, Plumber. Bradford. Pet Feb 18. Ord Feb 18. Exam Mar 10 at 12.
- Taylor, Benjamin Kirkdale, Wakefield, Corn Dealer. Wakefield. Pet Feb 16. Ord Feb 16. Exam Mar 5.
- Taylor, Frederick Willenhall, Staffordshire, Boot Dealer. Wolverhampton. Pet Feb 16. Ord Feb 16. Exam Mar 16.
- Taylor, Frederick, Exeter, Coach Builder. Exeter. Pet Feb 17. Ord Feb 17. Exam Mar 12 at 11.
- Taylor, William Ezra, Whitston, near Rotherham, Farmer. Sheffield. Pet Feb 17. Ord Feb 18. Exam Mar 15 at 11.30.
- Ward, John Charles, Chepstow, Monmouthshire, Licensed Victualler. Newport (Mon.). Pet Feb 14. Ord Feb 16. Exam Mar 4 at 2.30.
- Westaway, John, Pyrford, Surrey, Farmer. Kingston, Surrey. Pet Feb 13. Ord Feb 18. Exam April 10 at 4.
- Wicks, Matthew Thomas, Torquay, Auctioneer. Exeter. Pet Feb 16. Ord Feb 16. Exam Mar 18 at 11.
- Wilkes, George Henry, Wolverhampton, Butcher. Wolverhampton. Pet Feb 4. Ord Feb 17. Exam Mar 16.
- Woods, John, Kirkdale, nr Liverpool, Tallow Chandler. Liverpool. Pet Feb 16. Ord Feb 16. Exam Mar 2 at 12 at Court house, Government buildings, Victoria st, Liverpool.

The following amended notice is substituted for that published in the London Gazette of Feb. 17.

Birdsey, Thomas, Studham, Bedfordshire, Grocer. Luton. Pet Feb 14. Ord Feb 14. Exam March 26

FIRST MEETINGS.

Allan, Richard Thomas, Compton, Collingham, Yorkshire, Farmer. Mar 4 at 12.30. Official Leggiver, York

Feb. 28, 1885.

THE SOLICITORS' JOURNAL.

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- Biz, John, Roydon, Essex, Blacksmith. Feb 27 at 12. Crown Hotel, Broxbourne, Hertfordshire.
- Birdsey, Thomas, Studham, Bedfordshire, Grocer. Feb 28 at 11. George Hotel, George street, Luton, Beds.
- Brown, Andrew, Lausanne road, Peckham, Draper. Mar 3 at 11. 33, Carey street, Lincoln's inn.
- Browne, Arthur James Brock, Torquay, Tailor. Mar 3 at 11. Castle of Exeter at Exeter.
- Burrows, Wilson, Brailsford, Bradford, Yorkshire, Assistant Surgeon Dentist. Feb 27 at 11. Official Receiver, Ivesgate chbrs, Bradford.
- Corsen, James, Tunbridge Wells, out of business. Mar 2 at 2.30. Messrs. Spence and Reeve's Offices, Mount Pleasant, Tunbridge Wells.
- Cotton, Cecil Clyde, Great Queen st, Westminster. March 2 at 3. 33, Carey st, Lincoln's inn.
- Dennis, Thomas Gulliford, Silverton, Devonshire, Builder. Feb 28 at 12. Castle of Exeter at Exeter.
- Drury, Thomas, Leeds, Painter. March 2 at 12. Official Receiver, Andrew's chbrs, 22, Park row, Leeds.
- Elliott, Andrew, Liverpool, Draper. March 3 at 12. Official Receiver, 35, Victoria st, Liverpool.
- Field, William Orange, Everton, nr Liverpool, Musical Instrument Dealer. Mar 3 at 11. Official Receiver, 35, Victoria st, Liverpool.
- Flint, John, Lewisham, Builder. Feb 27 at 12. Official Receiver, 108, Victoria st, Westminster.
- Gardiner, Walter, Liverpool, Leather Dealer. Mar 3 at 2. Official Receiver, 25, Victoria st, Liverpool.
- Hale, Ann Jane, Evesham, Worcestershire, Ureas Maker. Mar 3 at 10.30. Official Receiver, Worcester.
- Harwood, James, Brighton, Boot Maker. Mar 2 at 12. Official Receiver, 39, Bond st, Brighton.
- Herzog, Conrad, and Charles Wayte, Hatton garden, Music Publishers. Mar 5 at 11. 33, Carey st, Lincoln's inn.
- Hian, William, Old Broad st, Clerk to a Stockbroker. Mar 2 at 12. 33, Carey st, Lincoln's inn.
- Holley, Henry Smith, Wellington st, Strand, Architect. Mar 3 at 11. Bankruptcy bldgs, Portugal st, Lincoln's inn fields.
- Holt, James, Leeds, Shop Assistant. Feb 27 at 11. Official Receiver, St Andrew's chbrs, 22, Park row, Leeds.
- Hunley, William John, Compton st, Brunswick sq, Journeyman Butcher. Mar 2 at 2. 33, Carey st, Lincoln's inn.
- Jenckell, Francis, Bradford, Yorkshire, Tobacco Merchant. Feb 27 at 3. Official Receiver, Ivesgate chbrs, Bradford.
- Jones, William, Gower rd, Glamorganshire, Grocer. Feb 27 at 11.30. Official Receiver, 8, Quay st, Carmarthen.
- Juler, Miles, Gt Yarmouth, Watchmaker. Mar 9 at 2.15. Mr. L. Blake, South Quay, Gt Yarmouth.
- Limer, Charles, Burslem, Staffordshire, Licensed Victualler. Feb 27 at 2. Official Receiver, Nelson pl, Newcastle under Lyme.
- Lord, James, Loughborough, Leicestershire, Innkeeper. Feb 27 at 3. 28, Friar lane, Leicester.
- Lloyd, Jenkin, Tylorstown, nr Pontypridd, Grocer. Mar 2 at 12. Official Receiver, Merthyr Tydfil.
- Lorrimer, Edward, Tunstall in Holderness, Yorkshire, Farmer. Mar 9 at 11. Hall of Hull Incorporated Law Society, Lincoln's inn bldgs, Bowl alley lane, Hull.
- Lupton, James, Yeadon, Yorkshire, Blacksmith. Mar 2 at 11. Official Receiver, Ivesgate chbrs, Bradford.
- McNaught, William, George Edgar Hope Pearce, and Herbert George Middleton, Crosby sq, Merchants. Mar 5 at 2. Bankruptcy bldgs, Portugal st, Lincoln's inn fields.
- Messenger, Edwin, Leicester, Tailor. Mar 2 at 3. 28, Friar lane, Leicester.
- Moore, A., address unknown. Mar 3 at 1. 33, Carey st, Lincoln's inn.
- Muller, Adam Boleslaw, Oxford, Tutor. Mar 3 at 11.30. Official Receiver, 1, St Aldate st, Oxford.
- Newton, Frank Edgar, Oxford, China Merchant. Mar 3 at 3. Official Receiver, 1, St Aldate st, Oxford.
- Paxton, Thomas Henry, Northampton, Shoemaker. Mar 4 at 12 at County Court bldgs, Northampton.
- Pearce, W. O., Gracechurch st, Timber Merchant. Mar 3 at 12.30 at 33, Carey st, Lincoln's inn.
- Rees, David, Treorky, Glamorganshire, Grocer. Mar 2 at 2. Official Receiver, Merthyr Tydfil.
- Rees, Thomas, Merthyr Vale, Builder. Mar 2 at 11 at 6, Rutland st, Swansea.
- Ryder, Charles Thaddeus, Newton Abbot, Devonshire, Broker. Mar 4 at 3 at 33, Carey st, Lincoln's inn fields.
- Sharman, John Edward, Birkbeck rd, Kingsland, Builder. Mar 2 at 1 at Bankruptcy bldgs, Portugal st, Lincoln's inn fields.
- Taylor, Benjamin, Wakefield, Corn Dealer. Feb 27 at 2. Official Receiver, Southgate chbrs, Wakefield.
- Taylor, Frederick, Exeter, Coachbuilder. Mar 3 at 3. Official Receiver, 18, Bedford circus, Exeter.
- Taylor, Frederick, Willenhall, Staffordshire, Boot Dealer. Mar 2 at 11. Official Receiver, Wolverhampton.
- Vallentin, Oscar Ferdinand, Northumberland alloy, Fenchurch st, Gun Merchant. Mar 3 at 2 at 33, Carey st, Lincoln's inn.
- Ward, John Charles, Chepstow, Monmouthshire, Licensed Victualler. Mar 2 at 2.30. Official Receiver, 12, Tredegar pl, Newport, Mon.
- Wicks, Matthew Thomas, Torquay, Auctioneer. Mar 2 at 2 at Union Hotel, Torquay.
- Wilkes, George Henry, Wolverhampton, Butcher. Mar 16 at 11. Official Receiver, Wolverhampton.
- Williamson, Robert, Wallingf顿, nr Brough, Yorkshire, out of business. Mar 9 at 11.30 at the Hall of Hull Incorporated Law Society, Lincoln's inn bldgs, Bowalley lane, Hull.
- Woods, John, Kirkdale, nr Liverpool, Tallow Chandler. Mar 3 at 3. Official Receiver, 39, Victoria st, Liverpool.
- The following amended notice is substituted for that published in the London Gazette of Feb 10, 1885.
- Townsend, Theodore Elliott, Brighton, out of business. Mar 2 at 3. Official Receiver, 39, Bond st, Brighton.
- The following amended notice is substituted for that published in the London Gazette of Feb 17, 1885.
- Tyrrell, Charles, Ettington, Warwickshire, Farmer. Mar 2 at 2.30. Official Receiver, Whitechapel chbrs, Colmore row, Birmingham.
- NOTICE OF DATE OF PUBLIC EXAMINATION.**
- Tooley, Richard James, Cannock, Staffordshire, Cotton Broker. Liverpool by transfer from Walsall. Mar 2 at 11.30 at Court House, Government bldgs, Victoria st, Liverpool.
- AUDICTIONS.**
- Biz, John, Roydon, Essex, Blacksmith, Edmonton. Pet Feb 10. Ord Feb 18.
- Carew-Gibson, Edwin Stillingfleet, Littlehampton, Sussex, Dealer in Hounds. Brighton. Pet Dec 1. Ord Feb 16.
- Collins, James, Hayterfordwest, Pembrokeshire, no occupation. Pembroke Dock. Pet Jan 3. Ord Jan 7.
- Cope, James, Bridlington, Yorkshire, Grocer. Scarborough. Pet Feb 11. Ord Feb 17.
- Cutting, George, Lowestoft, Suffolk, Fishing Boat Owner. Great Yarmouth. Pet Feb 11. Ord Feb 18.
- Drury, Thomas, Leeds, Painter. Pet Feb 17. Ord Feb 18.
- Hathorne, Alexander, Bloomsbury sq, High Court. Pet Nov 11. Ord Feb 17.
- Holt, James, Leeds, Shop Assistant. Pet Feb 14. Ord Feb 18.
- Gallagher, E. H., Portsea, Provision Merchant. Portsmouth. Pet Jan 15. Ord Jan 30.
- Gibbens, George, Stoke Prior, Worcestershire, Pump Maker. Worcester. Pet Feb 5. Ord Feb 17.
- Hall, Jonathan Streeter, Brighton, Fixture Dealer. Brighton. Pet Jan 24. Ord Feb 16.
- Houlgate, Thomas, York, Pig Dealer. York. Pet Feb 3. Ord Feb 10.
- Hudson, Fanny, Burythorpe, Farmer (Widow). Scarborough. Pet 9. Ord Feb 7.
- Jones, James, Cardiff, Furniture Dealer. Cardiff. Pet Feb 12. Ord Feb 18.
- Jones, Owen, Anglesey, Grocer. Bangor. Pet Feb 18. Ord Feb 16.
- Juler, Miles, Great Yarmouth, Watch Maker. Great Yarmouth. Pet Jan 28. Ord Feb 17.
- Lloyd, Jenkin, Tylorstown, nr Pontypridd, Grocer. Pontypridd. Pet Feb 18. Ord Feb 17.
- Limer, Charles, Burslem, Staffordshire, Licensed Victualler. Hanley, Burslem, and Tunstall. Pet Feb 13. Ord Feb 16.
- Marks, Maria, Reigate, Surrey, Boarding house Keeper. Croydon. Pet Feb 9. Ord Feb 18.
- Mines, Stephen, Cheltenham, Gas Fitter. Cheltenham. Pet Feb 12. Ord Feb 16.
- Odell, Charles Albert, Landport, Hampshire, Grocer. Portsmouth. Pet Feb 14. Ord Feb 14.
- Parnall, Ann Pope, Bristol, Harness Manufacturer. Bristol. Pet Jan 30. Ord Feb 16.
- Plowden, Walter Raleigh, Ventnor, Isle of Wight, Gent. Newport and Ryde. Pet Feb 17. Ord Feb 18.
- Rees, David, Treorkey, Glamorganshire, Grocer. Pontypridd. Pet Feb 17. Ord Feb 18.
- Stend, Jonas Turner, Bradford, Journeyman Plumber. Bradford. Pet Feb 18. Ord Feb 18.
- Taylor, Benjamin, Wakefield, Corn Dealer. Wakefield. Pet Feb 16. Ord Feb 17.
- Taylor, Frederick, Willenhall, Staffordshire, Boot Dealer. Wolverhampton. Pet Feb 16. Ord Feb 17.
- Taylor, John Frederick, Borough High st, Southwark, Hop Merchant. High Court. Pet Jan 20. Ord Feb 18.
- Thacker, William, and Elisha Hatton, Brighton, Wine Merchants. Brighton. Pet Jan 15. Ord Feb 16.
- Williamson, Robert, Wallingf顿, nr Brough, Yorkshire, out of business. Kingstone upon Hull. Pet Feb 14. Ord Feb 17.
- Woods, John, Kirkdale, nr Liverpool, Tallow Chandler. Liverpool. Pet Feb 18. Ord Feb 16.
- Woolridge, Frederick, Salop, Tile Maker. Madeley. Pet Jan 29. Ord Feb 18.
- TUESDAY, Feb. 24, 1885.**
- RECEIVING ORDERS.**
- Armstrong, Peter, Newcastle upon Tyne, Flour Merchant. Newcastle on Tyne. Pet Feb 20. Ord Feb 21. Exam Mar 3.
- Ash, Frederick James, Chadwell St Mary, Essex, Farmer. Rochester. Pet Feb 18. Ord Feb 18. Exam Mar 9 at 2.
- Brown, Henry Edward, St James grove, Battersea, Licensed Victualler. High Court. Pet Feb 17. Ord Feb 19. Exam Mar 24 at 11 at 34, Lincoln's inn fields.
- Brown, Frederick, Maidenhead, Outfitter. Windsor. Pet Feb 19. Ord Feb 19. Exam March 21 at 11.
- Cochrane, Edward, Gt Eastern st, Hackney, Cabinetmaker. High Court. Pet Feb 20. Ord Feb 20. Exam Apr 1 at 11 at 34, Lincoln's inn fields.
- Collett, Alfred, Leeds, Painter. Leeds. Pet Feb 20. Ord Feb 20. Exam Mar 17 at 11.
- Dupear, John, Alnwick, Northumberland, Boot Dealer. Newcastle on Tyne. Pet Feb 19. Ord Feb 20. Exam Mar 3.
- Gay, Robert Henry, Larkfield rd, Richmond, Commission Agent. High Court. Pet Feb 21. Ord Feb 21. Exam Mar 27 at 11 at 34, Lincoln's inn fields.
- Goodyear, George, Markyate st, Hertfordshire, Ironfounder. St Albans. Pet Feb 19. Ord Feb 19. Exam March 27.
- Greasley, Arthur, Norwich, Music Hall Manager. Norwich. Pet Feb 20. Ord Feb 21. Exam Mar 18.
- Haughton, John, Salford, Lancashire, Tobacconist. Salford. Pet Feb 19. Ord Feb 19. Exam Mar 4 at 11.
- Higgin, Thomas, Bradfield on the Green, Northamptonshire, Thrashing Machine Proprietor. Northampton. Pet Feb 21. Ord Feb 21. Exam Mar 18.
- Lacey, William Randolph, Barking, Essex, Contractor. Chelmsford. Pet Feb 21. Ord Feb 21. Exam Mar 9 at 1.
- Lancaster, Charles, Kilgram Grange, nr Bedale, Farmer. Northallerton. Pet Jan 30. Ord Feb 20. Exam Mar 5 at 11.30 at Court House, Northallerton.
- Lawson, James, Canning Town, Essex, Baker. High Court. Pet Feb 21. Ord Feb 21. Exam Mar 26 at 11 at 34, Lincoln's inn fields.
- Manning, Oliver, Pottersbury, Northamptonshire, Farmer. Northampton. Pet Feb 21. Ord Feb 21. Exam Mar 18.
- Max Nanson & Co, Aldermanbury avenue, Merchants. High Court. Pet Jan 30. Ord Feb 21. Exam Mar 26 at 11 at 34, Lincoln's inn fields.
- Morris, John, Midhurst, Sussex, Tailor. Brighton. Pet Feb 20. Ord Feb 21. Exam Mar 12 at 12.
- Oddy, Ralph, Huddersfield, Cabinet Maker. Huddersfield. Pet Feb 20. Ord Feb 20. Exam March 13 at 10.
- Pring, Robert, and John Pring, Kingston rd, Wimbledon, Builders. Kingston, Surrey. Pet Jan 29. Ord Feb 20. Exam April 10 at 4.
- Payne, William, Croydon, Boot Maker. Croydon. Pet Feb 8. Ord Feb 20. Exam March 27.
- Rhodes, Jess, Cawthorne, Cannock, Staffordshire, Farmer. Walsall. Pet Feb 20. Ord Feb 20. Exam March 9 at 12.
- Richardson, Alfred, Horsham, Coal Merchant. Brighton. Pet Feb 20. Ord Feb 20. Exam March 12 at 12.
- Shorrocks, John, Blackburn, Licensed Victualler. Blackburn. Pet Feb 21. Ord Feb 21. Exam March 10.
- Smyth, Thomas, Narberth, Pembrokeshire, Chemist. Pembroke Dock. Pet Feb 21. Ord Feb 21. Exam March 11 at 2.
- Symes, Jacob Henry, Woodroffe terrace, Harrow rd, Provision Merchant. High Court. Pet Feb 19. Ord Feb 19. Exam Mar 21 at 11.30 at 34, Lincoln's inn fields.
- Terrill, Gilbert Howard, Laurence Pountney lane, Solicitor. High Court. Pet Jan 10. Ord Feb 12. Exam March 24 at 31, Lincoln's inn fields.
- Tym, John, Castleton, Derbyshire, Antique Oak Furniture Manufacturer. Stockport. Pet Feb 18. Ord Feb 18. Exam March 6 at 12.30.
- Vincent, William St. Andrew, Hayward's Heath, Sussex, Watchmaker's Assistant. Brighton. Pet Feb 18. Ord Feb 19. Exam March 12 at 12.
- Ward, Henry Sandford, Alfred Sweet Paterson, and David Dodd, Holborn Viaduct, Commission Merchants. High Court. Pet Feb 11. Ord Feb 18.
- Whitting, Tom Walker, Curzon st, Chancery lane, Lithographer. High Court. Pet Feb 5. Ord Feb 5. Exam Mar 24 at 11 at 34, Lincoln's inn fields.
- Womersley, James Naylor, Shrewsbury, Aerated Water Manufacturer. Shrewsbury. Pet Jan 27. Ord Feb 20. Exam Mar 17 at 12 at 34, Shirehall, Shrewsbury.
- FIRST MEETINGS.**
- Archdeacon, Isabella, Bradford, Lodging house Keeper. Mar 4 at 3. Official Receiver, Ivesgate chbrs, Bradford.

Armstrong, Peter, Newcastle on Tyne, Flour Merchant. Mar 5 at 3. Official Receiver, County chbrs, Newcastle on Tyne
 Ash, Frederick James, St Mary, Essex, Farmer. Mar 4 at 12. Official Receiver, Eastgate, Rochester
 Barbet, Edwin James, Watney st, Commercial rd, St George's in the East, Oil and Colour Man. Mar 5 at 2. Bankruptcy bldgs, Portugal st, Lincoln's Inn fields
 Becket, Charles, Bath, Auctioneer. Mar 3 at 12.15. The White Lion Hotel, Bath
 Brook, Butterworth, Padham, Lancashire, Grocer. Mar 4 at 2.20. Exchange Hotel, Nicholas st, Burnley
 Bryan, Thomas, Birmingham, Grocer. Mar 6 at 11. Official Receiver, White-hall chbrs, Colmore row, Birmingham
 Collett, Alfred, Leeds, Painter. Mar 6 at 11. Official Receiver, 22, Park row, Leeds
 Cutforth, Edwin, Chalfont St Peter's, Bucks, Draper. Mar 4 at 3. Official Receiver, 100, Victoria st, Westminster
 Dawes, Alfred Larkin, Bournemouth, Music Seller's Assistant. Mar 4 at 1. Official Receiver, City chbrs, Salisbury
 Dupear, John, Alnwick, Northumberland, Boot Dealer. Mar 14 at 11. Official Receiver, County chbrs, Newcastle on Tyne
 Evans, Thomas, Neath, Glamorganshire, Bootmaker. Mar 4 at 12. The Castle Hotel, Neath
 Ebwbank, Mary, Gt Grimsby, Grocer. Mar 4 at 2. Official Receiver, Haven st, Gt Grimsby
 Forse, Herbert, Brighton, Gentleman. Mar 5 at 2. 33, Carey st, Lincoln's Inn
 Fullford, Frederick George, Gosport, Hampshire, Builder. Mar 9 at 11.30. Official Receiver, 166, Queen st, Portsea
 Fyfe, W. Neilson, Cheapside, London. Mar 5 at 11. 33, Carey st, Lincoln's Inn
 Gaylard, Charles, Blue Cross st, Leicester sq, Saddler. Mar 5 at 12.30. 33, Carey st, Lincoln's Inn
 Goodyear, George, Markgate Street, Herefordshire, Ironfounder. Mar 5 at 8. Official Receiver, Park st West, Luton
 Grove, William, jun, Maesteg, Glamorganshire, Draper. Mar 18 at 12. Official Receiver, 2, Bute crescent, Cardiff
 Harvey, Albert Henry, Romford, Essex, Collector to the Local Board of Health, Romford. Mar 10 at 11. County Court, Romford
 Haughton, John, Salford, Lancashire, Tobaccoconist. Mar 4 at 11.30. Courthouse, Encombe pl, Salford
 Hexamer, Elizabeth, Edgware rd, Baker. Mar 6 at 3. 33, Carey st, Lincoln's Inn
 Jones, James, Cardiff, Furniture Dealer. Mar 13 at 11. Official Receiver, 2, Bute crescent, Cardiff
 Jones, Owen, Anglesey, Grocer. Mar 4 at 2. Queen's Head Café, Bangor
 Levy, Isaac, St Stephen's rd, Bow, Iron Merchant. Mar 6 at 2. 33, Carey st, Lincoln's Inn
 MacKean, Alexander, Cannon st, Machinery Merchant. Mar 6 at 11. Bankruptcy bldgs, Portugal st, Lincoln's Inn fields
 Marlet, Edward Henry, Jean, Buckingham palace rd, Fancy Goods Dealer. Mar 6 at 11. Bankruptcy bldgs, Portugal st, Lincoln's Inn fields
 Manning, Oliver, Pottersbury, Northamptonshire, Farmer. Mar 5 at 11. County Court bldgs, Northampton
 Odell, Charles Albert, Landport, Hampshire, Grocer. Mar 9 at 11. Official Receiver, 166, Queen st, Portsea
 Oddy, Ralph, Huddersfield, Cabinetmaker. Mar 6 at 11. Official Receiver, New st, Huddersfield
 Pickles, Joshua Anderson, Ilkley, Yorkshire, out of business. Mar 4 at 11. Official Receiver, Ivigate chbrs, Bradford
 Plowden, Walter Raleigh, Ventnor, Gentleman. Mar 3 at 2. Chamber of Commerce, 145, Cheapside
 Popple, Robert Wetwang, Wharf rd, City rd, Timber Merchant. March 6 at 8. Bankruptcy buildings, Portugal st, Lincoln's Inn Fields
 Preston, Job, High st, Battersea, Hay Dealer. Mar 3 at 12. Official Receiver, 109, Victoria st, Westminster
 Richardson, Alfred, Horsham, Coal Merchant. March 3 at 2.30. Official Receiver, 39, Bond st, Brighton
 Reay, Edward, Blackpool, Auctioneer. March 3 at 3.30. Official Receiver, Orgen's chbrs, Bridge st, Manchester
 Rhodes, Jess, Cawthron, Cannock, Staffordshire, Farmer. March 6 at 2.30. Official Receiver, Bridge st, Walsall
 Stead, Jonas Turner, Bradford, Journeyman Plumber. Mar 4 at 4. Official Receiver, Ivigate chbrs, Bradford
 Taylor, William Ezra, Whiston, nr Rotherham, Farmer. March 4 at 11. Official Receiver, Figtree lane, Sheffield
 Turnpenny, William Henry, Hackney rd, Upholsterer. March 6 at 11. Bankruptcy buildings, Portugal st, Lincoln's Inn Fields
 Tym, John, Castleton, Derbyshire, Antique Oak Furniture Manufacturer. Mar 5 at 11.30. Official Receiver, County chbrs, Market place, Stockport
 Vincent, William St. Andrew, Hayward's Heath, Sussex, Watchmaker's Assistant. March 3 at 12. Official Receiver, 39, Bond st, Brighton

ADJUDICATIONS.

Babert, Edwin James, Watney st, Commercial rd, Oil and Colour Man. High Court. Pet Feb 16. Ord Feb 19
 Arnall, John Thomas, Brigg, Lincolnshire, Veterinary Surgeon, Great Grimsby. Pet Feb 13. Ord Feb 16
 Broughton, James, Leeds, Ironmonger. Leeds. Pet Feb 18. Ord Feb 20
 Brown, Robert, Nelson, Lancashire, Butcher. Burnley. Pet Feb 4. Ord Feb 19
 Bryan, Thomas, Birmingham, Grocer. Birmingham. Pet Feb 17. Ord Feb 21
 Collett, Alfred, Leeds, Painter. Leeds. Pet Feb 20. Ord Feb 21
 Ebwbank, Mary, Great Grimsby, Grocer, Great Grimsby. Pet Feb 17. Ord Feb 18.

Gressley, Arthur, Norwich, Music Hall Manager. Norwich. Pet Feb 20. Ord Feb 21
 Grime, George Atkinson, Keal Cotes, Lincolnshire, Farmer. Boston. Pet Jan 28. Ord Feb 20
 Hall, John Draper, Leeds, Leather Merchant. Leeds. Pet Oct 30. Ord Feb 18
 Sidney Kirk, Redditch, Worcestershire, Grocer. Birmingham. Pet Jan 30. Ord Feb 19
 Haughton, John, Salford, Lancashire, Tobaccoconist. Salford. Pet Feb 19. Ord Feb 19
 Higgins, Thomas, Kingsthorpe, Northamptonshire, Threshing Machine Proprietor. Northampton. Pet Feb 21. Ord Feb 21
 Humpherson, Edward, King's rd, Chelsea, Builder. High Court. Pet Jan 1. Ord Feb 19
 Hutchison, William, Mark Lane, Flour Factor. High Court. Pet Dec 18. Ord Feb 19
 Lee, Richard, Birkenhead, Cheshire, Shipsmith. Liverpool. Pet Jan 26. Ord Feb 20
 Lees, Thomas, Sheffield, Joiner. Sheffield. Pet Feb 4. Ord Feb 19
 Parnell, James Bush, Sandown, Isle of Wight, Hotel Keeper. Newport and Ryde. Pet Feb 5. Ord Feb 21
 Payne, William, Croydon, Boot Maker. Croydon. Pet Feb 5. Ord Feb 20
 Pearce, John Henry, Chesterfield, Derbyshire, Gunpowder Merchant. Chesterfield. Pet Oct 21. Ord Feb 18
 Roberts, George, Wales, Yorkshire, Fine Art Collector. Sheffield. Pet Feb 1. Ord Feb 19
 Smith, Arthur, Albany rd, Camberwell, Builder. High Court. Pet Jan 6. Ord Feb 19
 Tym, John, Castleton, Derbyshire, Antique Oak Furniture Manufacture. Stockport. Pet Feb 19. Ord Feb 19
 Wedmore, Eliza, Bristol, Grocer. Bristol. Pet Feb 4. Ord Feb 20
 Winfield, John, and Henry Gillibrand Evered, Derby, Stove Grate Manufacturers. Derby. Pet Feb 2. Ord Feb 19
 Wood, Jeremiah, Bradford, Quarry Owner. Bradford. Pet Jan 24. Ord Feb 20

ADJUDICATION ANNULLED.

Williamson, Francis, and John Williamson, Keighley, Yorkshire, Worsted Spinners. Bradford. Adjud July 11. Annul Feb 10

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